



Office of Inspector General

Semiannual
Report to
the Congress

April 1, 1990 to
September 30, 1990

November 1, 1990

FOREWORD

This document summarizes Office of Inspector General (OIG) activity during the 6-month period ending September 30, 1990. It is my tenth Report to the Congress.

I am pleased that our accomplishments continue to reflect the benefits of an active OIG presence in the General Services Administration (GSA). Notably, through our audit and investigative efforts, we were able to achieve a return of \$8.40 for each \$1 budgeted for our operations during this 6-month period. This return is represented by management decisions on financial recommendations, voluntary recoveries, court-ordered recoveries, and investigative recoveries totaling \$106,593,108. The impact of an effective, broad-ranging OIG presence on the efficiency, effectiveness, and integrity of the Agency is further demonstrated by audit recommendations that almost \$144 million in funds be put to better use, and by the referral of 308 investigative findings to prosecutive authorities or GSA management.

These accomplishments are in large measure a tribute to the fine staff of professionals in this Office. The accomplishments also speak well of the cooperation demonstrated by Agency management as well as the continued support of the Congress, the Office of Management and Budget, and the GSA Administrator.



WILLIAM R. BARTON
Inspector General

October 31, 1990

OVERVIEW AND FOCUS ON OIG ACTIVITIES

This report, submitted pursuant to the Inspector General Act of 1978, as amended, chronicles the activities of the General Services Administration (GSA) Office of Inspector General (OIG) between April 1, 1990 and September 30, 1990. It is the twenty-fourth Report to the Congress since the appointment of GSA's first Inspector General.

A. Audit and Investigative Coverage of GSA Programs

Audit and investigative coverage of GSA programs identified a number of opportunities for more efficient and effective Agency operations during this period.

Procurement Activities

OIG coverage of procurement activities focused primarily on preaward contract audits. We performed 254 preaward reviews of contracts with an estimated value of \$3 billion.

This period, significant OIG audits and investigations resulted in:

- Six civil fraud settlement agreements totaling almost \$1.3 million.
- A management agreement to develop a standards of conduct clause for inclusion in construction quality manager and other contracts.
- The entering of a \$5,266,878 civil judgment against the president of a partitions supply firm that provided unsafe products to Government agencies.
- The successful prosecutions of a bonding company president and the owner of a construction

company, and his wife, for submitting fictitious bonding and bid information.

- The conviction of an advertising company owner for billing the Government for services never performed.

Detailed information on these and other activities is presented in Section II.

Agency Operations

This period, in a series of internal reviews, the OIG advised management of the need to:

- Ensure compliance with GSA asbestos abatement regulations.
- Backcharge tenant agencies for space occupied rent-free.
- Reduce potential employee exposure to hazardous materials and waste.
- Strengthen controls over GSA's rent exemption process.

In addition, an OIG investigation resulted in the conviction of a former GSA automotive equipment repair inspector for fraudulent use of U. S. Government credit cards.

Detailed information on these and other activities is presented in Section III.

B. Statistical Accomplishments

The following table presents OIG accomplishments this period.

| | |
|---|---------------|
| Recommendations That Funds Be Put to Better Use | \$143,974,149 |
| Questioned Costs | \$5,610,971 |
| Management Decisions Agreeing With Recommendations That Funds Be Put to Better Use | \$99,084,634 |
| Management Decisions Agreeing With Questioned Costs, Voluntary Recoveries, and Court-ordered and Investigative Recoveries | \$7,508,474 |
| Audit Reports Issued | 392 |
| Implementation Reviews Completed | 19 |
| Investigative Cases Opened | 264 |
| Indictments and Informations | 24 |
| Successful Criminal Prosecutions | 15 |
| Civil Settlements/Judgments | 7 |
| Contractor Suspensions/Debarments | 72 |
| Employee Actions | 32 |
| Inspector General Subpoenas | 31 |
| Legislative Initiatives Reviewed | 281 |
| Regulations and Directives Reviewed | 92 |

C. Focus

This section discusses new approaches to assessing Agency operations which we attempted this period. It also briefly describes some areas where we see potential vulnerabilities and where we will focus future attention. Overall, we believe Agency management has done a creditable job delivering GSA's services in an effective manner and ensuring that appropriate controls exist to deter fraud and to ensure efficient Agency operations.

Consolidated Reporting—A New Assessment Tool

The OIG was concerned that individual audit reports were not fully addressing systemic issues. We therefore initiated consolidated reporting as a means for better assessing where program improvements can be pursued in GSA. This tool differs from our usual practice of issuing audit and investigative reports on narrowly-defined subjects. Instead, our consolidated reports focus on broad systemic concerns brought to light by audit activities. This approach provides a comprehensive overview of GSA operations and allows both GSA and OIG management to focus on trends and potential systemic issues much more effectively than any single report.

The first consolidated report, "OIG Audit Highlights of Federal Supply Service (FSS) Activities in Fiscal Year 1989," indicated that the submission by contractors of inaccurate and incomplete discount schedule and marketing data is widespread. In 66 of 89 preaward audits, almost 75 percent, offerors did not disclose the accurate and complete information needed to negotiate best customer prices for the Government. In 63 of the 66 audits, more than 95 percent, discounts and concessions granted to non-GSA customers were greater than those disclosed to the Government. We will continue to investigate instances where false information has been submitted with a view toward appropriate criminal, civil, and administrative remedies. While consolidated internal audit report results revealed that supply and transportation programs have operational concerns stemming from instances of noncompliance with basic management practices, the results also showed that the Travel Management Center Program is considered one of GSA's most effective operations. We will give renewed emphasis to assuring that corrective actions proposed by Agency management fully address identified concerns.

The second consolidated report, "OIG Highlights of Public Buildings Service (PBS) Activities in Fiscal Year 1989," revealed that deficiencies found in 72 of the 100 preaward reviews of lease proposals were often attributed to personnel not following established policies or procedures—a significant finding considering

that these proposals were valued at \$1.4 billion. The consolidated report also addressed how contracting officers were hampered in their ability to negotiate equitable prices because OIG requested technical evaluations were not provided by PBS in 52 of 93 instances. Finally, consolidated internal audit results pointed out inadequacies in ensuring that the Government pays only for what it receives. OIG reviews of individual leasing actions will continue, as will assistance to GSA contracting officials, and recurring reviews of management activities will be specifically focused based upon program vulnerabilities.

In addition to the trends and issues disclosed in the consolidated reports, other areas which will be subject to future attention are as follows:

Multiple Award Schedule Program

GSA's Multiple Award Schedule Program is designed to yield significant savings, through the procurement of common use items at reduced prices, based upon the Government's unique position in the market place. In recent years, there has been a dramatic increase in the dollar volume of the GSA Information Resources Management Service (IRMS) program for automated data processing and telecommunications equipment and services. Audit activity has revealed that many of the contracts now being awarded do not appear to be for "off-the-shelf" commercial products. Within the FSS program, our activities have shown that inconsistencies exist in file documentation and contract clauses. Future energies will be directed toward identifying items in the \$2.9 billion IRMS program that could be competitively procured at lower prices, and improving the overall effectiveness of the \$3.5 billion FSS program. In this regard, GSA management has started its own review of this major program and we will monitor the progress of this review.

Surplus Personal Property

Each year millions of dollars worth of surplus Federal property is entrusted to the states, which in turn furnish it to qualified donees. Many of the items, such as cars, boats, motors, and tools, are easily converted to personal use. Accountability, proper use, and disposal of donated property have been continuing concerns following property transfers to state agencies. Over the years, the OIG has uncovered instances where local officials have taken property intended for schools, hospitals, and other non-profit concerns, and sold the property for their own profit. As a result, several state and local officials have been convicted of theft of Government property. These cases received considerable media attention. The publicity has generated even more allegations of wrongdoing. We intend to continue to work closely with the states and FSS to identify vulnerabilities, eliminate opportunities for abuse, and prosecute wrongdoing.

Contractor Sureties

An emerging problem for GSA and other Federal agencies is the surety and bonding area. Federal law requires that contractors on Government building projects post financial bonds to protect the Government against nonperformance by the contractor. Over the past 3 years, we and other Federal investigative offices have seen a marked increase in surety fraud. The estimates of losses to the Government and affected small businesses extend to millions of dollars each year. This period, we reported upon joint activities with other investigative units in gaining false statement convictions against two companies for surety-related activity. In one case, officials of a construction firm executed a fictitious letter of credit from a non-existent bank. In the other case, the president of a bonding company submitted fraudulent bonding documents to the Government. We intend to fully explore this area of concern to ensure that the Government's interests are protected by the issuance of legitimate surety bonds.

Employee and Contractor Integrity

Maintaining a high level of employee integrity is of paramount concern to our office. Our continuing GSA employee education and integrity awareness efforts serve as one means for the identification of instances of potential wrongdoing. This OIG remains committed to the vigorous investigation of any GSA employee involved in serious wrongdoing. For example, during this reporting period, we investigated several key officials, who subsequently resigned from the Agency. Our attention recently has been directed to concerns dealing with contractor integrity in those cases where functions, previously performed by Federal employees, are contracted out to the private sector. We believe that contractors performing quality assurance

functions should be subject to the same integrity standards as Federal employees. Continuing attention and activity are planned in this area.

Product Substitution

This is an area of increasing concern. In addition to the monetary loss to the Government, we are concerned because of the potentially hazardous situations that have been uncovered. At its best, product substitution is theft because the Government is paying for items not received. At its worst, this practice threatens the health and safety of anyone who comes into contact with the defective product. This period, we reported on product substitutions for two office products. In one case, the Government obtained a \$5.3 million civil judgment against an officer of a partitions supply firm that had sold flammable, rather than fire retardant, partitions to Federal agencies. In the other case, a carpet supplier agreed to a \$400,000 civil settlement and to replace defective carpeting not meeting smoke density and flammability requirements.

Conclusion

The Focus section has identified some of the systemic trends and programmatic areas where the OIG intends to concentrate resources in the coming periods. We believe that the identification of these areas will serve to pull together the focus of our office as well as Agency management. We recognize that a sustained and coordinated effort is needed to fully explore and resolve these issues. We will assist the Agency in this endeavor. At the same time, we will continuously monitor these and other areas, giving particular attention not only to the traditional OIG concerns for fraud, waste, and abuse, but also to whether GSA programs are conducted efficiently, effectively, and economically, with due respect given to public safety and the taxpayers' interests.

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BACKGROUND

The Agency

The General Services Administration (GSA), established in 1949 as a central management agency, is the Federal Government's business manager. GSA sets Federal policy in such areas as procurement, real property management, and telecommunications. The Agency manages diversified operating assets valued at more than \$8 billion, and is involved in buildings management, supply activities, real and personal property disposal, data processing, and motor vehicle and travel management. If compared to private corporations, GSA would rank high on the Fortune 500.

GSA activities are very much a part of the basic services provided to the American public by the Federal Government. Every person dealing with the Federal Government comes into contact with GSA, through telecommunications, visits to Federal buildings, or information processed on GSA-procured equipment. GSA manages 7,000 Federal facilities, operates a fleet of 120,000 vehicles, and contracts for \$9 billion annually in supplies and services for Federal agencies. The Agency also manages the working environment for approximately 1 million Federal employees and leads in providing child care facilities. Since the August 2 Iraqi invasion of Kuwait, many GSA employees have worked tirelessly to provide critical supplies to support the Department of Defense in Operation Desert Shield.

The Office of Inspector General

The Office of Inspector General (OIG) was established by the Inspector General Act of 1978 to provide nationwide audit and investigative coverage of GSA's programs and operations. This coverage is intended to prevent and detect fraud, waste, and abuse of Government resources and to assist in creating an environment of economy, efficiency, and effectiveness. Since 1985, the OIG has averaged a 9 to 1 investment return—management agreements on audit recommendations to more efficiently use resources and recover funds, voluntary recoveries, court-ordered recoveries, and investigative recoveries have totaled almost \$1.3 billion.

The ongoing OIG focus is directed toward assuring the financial integrity of GSA's procurement activities through prevention programs, audits of contract transactions, and investigations of instances of wrongdoing. Prevention programs include auditing contract proposals so that contracting officers can negotiate fair agreements based upon accurate pricing information, evaluating agency programs so that operations can be efficient and economical, and reviewing proposed regulations and directives so that appropriate processing procedures can be established. Audits of contract transactions are aimed at ensuring that the Government receives the goods and services contracted for at appropriate prices. Investigations are initiated, as appropriate, when allegations of wrongdoing or improprieties are identified by the OIG or referred by others. Investigations serve either to clear individuals of allegations against them or become the basis for criminal, civil, and administrative referrals.

REPORTING REQUIREMENTS

The table below cross-references the reporting requirements prescribed by the Inspector General Act of 1978, as amended, to the specific pages where they are addressed. The information requested by the Congress

in Senate Report No. 96-829 relative to the 1980 Supplemental Appropriations and Rescission Bill is also cross-referenced to the appropriate page of the report.

| Source | | Page |
|---|------------------|------|
| Inspector General Act | | |
| 1. Section 4(a)(2)—Review of Legislation and Regulations | | 10 |
| 2. Section 5(a)(1)—Significant Problems, Abuses, and Deficiencies | | 2,6 |
| 3. Section 5(a)(2)—Recommendations With Respect to Significant Problems, Abuses, and Deficiencies | | 2,6 |
| 4. Section 5(a)(3)—Prior Recommendations Not Yet Implemented | | 40 |
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| 10. Section 5(a)(9)—Statistical Tables on Management Decisions on Recommendations That Funds Be Put to Better Use | | 13 |
| 11. Section 5(a)(10)—Summary of Each Audit Report Over 6 Months Old for Which No Management Decision Has Been Made | None This Period | |
| 12. Section 5(a)(11)—Description and Explanation for Any Significant Revised Management Decision | None This Period | |
| 13. Section 5(a)(12)—Information on Any Significant Management Decisions With Which the Inspector General Disagrees | None This Period | |
| Senate Report No. 96-829 | | |
| 1. Resolution of Audits | | 12 |
| 2. Delinquent Debts | | 43 |

SECTION I—ORGANIZATION, STAFFING, AND BUDGET

Pursuant to the Inspector General Act of 1978, an Office of Inspector General (OIG) was established within the General Services Administration (GSA) on October 1, 1978. As currently configured, the OIG consists of four offices that function cooperatively to perform the missions legislated by the Congress.

A. Organization

The OIG utilizes a functional organizational structure to provide nationwide coverage of GSA programs and activities. It consists of:

- The **Office of Audits**, a multidisciplinary unit staffed with financial and technical experts who provide comprehensive coverage of GSA operations (internal or management audits) as well as of GSA contractors (external or contract audits). Headquarters directs and coordinates the audit program, which is performed by the thirteen field audit offices and one resident office.
- The **Office of Investigations**, an investigative unit that manages a nationwide program to prevent and detect illegal and/or improper activities involving GSA programs, operations, and personnel. Operations officers at headquarters coordinate and oversee the investigative activity of nine field investigations offices and three resident offices.
- The **Office of Counsel to the Inspector General**, an in-house legal staff that provides opinions and advice on matters under OIG review. These attorneys also manage the civil referral system,

formulate OIG comments on proposed legislation, and work with the Department of Justice on litigation arising out of OIG activities.

- The **Office of Administration**, a centralized unit that oversees the development of OIG policies, formulates OIG comments on proposed regulations and GSA policy issuances, provides data systems support, and handles budgetary, administrative, and personnel matters.

B. Office Locations

The OIG is headquartered in Washington, DC, at GSA's Central Office building. Field audit and investigations offices are maintained in: Boston, New York, Philadelphia, Atlanta, Chicago, Kansas City, Fort Worth, San Francisco, and Washington, DC. In addition, the Office of Audits has a resident office in Auburn, Washington, and the Office of Investigations has resident offices in Auburn, Cleveland, and Los Angeles.

C. Staffing and Budget

The OIG's approved Fiscal Year (FY) 1990 budget was approximately \$26.4 million. At the end of FY 1990, the OIG had obligated \$25.8 million or 98 percent of its FY 1990 funds.

The OIG started FY 1990 with a total on-board strength of 423 full-time employees. At the end of the Fiscal Year, the OIG's full-time staff totaled 401.

SECTION II—PROCUREMENT ACTIVITIES

A. Overview of OIG Activity

This period, OIG audit coverage of GSA's procurement activities primarily focused on contracting activities, particularly audits of multiple award schedule contracts. We issued 272 contract audit reports recommending that \$144 million in funds be put to better use and questioning costs of \$537,916. We also issued a series of internal audit reports that presented findings in areas such as lease and contract award and administration, multiple award schedule price lists, repair and alteration projects, and quality assurance certifications.

Notable OIG investigative cases included one investigation, conducted jointly with the Department of the Interior OIG, that resulted in the false statements conviction of the president of a bonding company. The president directed a fraud scheme to submit fictitious bonding information, thereby exposing the Government to a substantial risk of loss if contractors failed to perform.

Another investigation, conducted jointly with the Defense Criminal Investigative Service, resulted in the conviction of a construction company owner and his wife for conspiracy. The firm submitted falsified bid bond documents to the Government.

Additional OIG audit and investigative work resulted in six civil fraud settlements valued at \$1,280,817 and a civil judgment valued at \$5,266,878.

B. Significant Audits and Investigations

\$800,000 in Civil Settlements

During June 1990, the Government entered into two civil settlement agreements, totaling \$800,000, with Federal suppliers. Under the terms of the first agreement, an ADP equipment firm agreed to pay the Government \$400,000 to settle its civil liability. This agreement stemmed from a joint OIG audit and investigation which disclosed that the firm supplied incomplete and inaccurate pricing data to GSA contracting officials. The contracting officer relied upon these data when negotiating a contract and, as a result, prices were inflated.

The second agreement provided that a carpet supplier would pay the Government \$400,000, as well as replace any installed, defective carpeting at the Government's request. This agreement resulted from the company's disclosure that it had falsely certified that

carpeting installed in Federal space met contractual requirements relating to smoke density and flammability.

Contractor Integrity Requirements

Federal regulations and standards of conduct require Government employees to conduct business in a manner above reproach and to avoid even the appearance of a conflict of interest. GSA's standards of conduct impose strict penalties on any GSA employee who solicits or accepts favors from those doing, or seeking to do, business with the Government. The recent movement toward contracting out many of the activities formerly performed by Federal employees makes it imperative that contractor employees also adhere to the standards necessary to both protect the Government's interest and uphold the public's trust.

An OIG review of the standard construction quality manager contract, used to obtain design review and construction management services for construction projects, disclosed that the contract did not include a standards of conduct clause applicable to contractor employees. As a result, GSA cannot ensure that these employees will maintain the same level of integrity required of Federal employees.

In one case, an examination of a construction contractor's expense vouchers showed that this contractor had entertained a construction quality manager employee on four occasions during a 6-month period. The employee, a project manager in a position of trust, had responsibility for overseeing the construction contractor's work, including reviewing claims submitted by the contractor and reporting safety deficiencies. We believe that a quality manager's ability to properly maintain objectivity, and make the Government's interest the foremost consideration, can be compromised by the acceptance of, or even the appearance of having accepted, favors from a contractor, such as entertainment.

The May 24, 1990 report recommended that the Commissioner, Public Buildings Service, have the Office of Procurement:

- Develop, and include in construction quality manager contracts, clauses that require contractor employee adherence to the same personal integrity standards as GSA employees and that specify penalties for violations of these standards.
- Determine whether other service contracts should contain similar clauses and, where appropriate, include the clauses.

The OIG was provided responsive action plans for implementing the report recommendations. A management decision was achieved on July 24, 1990.

\$5.3 Million Civil Judgment

In our last Report to the Congress, we reported that a U. S. District Court had entered a \$5.6 million civil judgment against a partitions supply firm. OIG reviews disclosed that the firm had defrauded the Government by selling partitions to Federal agencies that contained cheap, flammable cardboard filler, rather than the fire retardant material specified in its GSA contract. At that time, we reported that civil action against the company's president was pending.

On May 30, 1990, a U. S. District Court entered a \$5.3 million civil judgment against the firm's president. The court found that he had defrauded the Government through his participation in a conspiracy to falsify test results and provide unsafe partitions. The total civil judgment amount resulting from the OIG reviews was therefore \$10.9 million.

False Statements Conviction

On May 3, 1990, the president of a bonding company was sentenced in U. S. District Court after pleading guilty to three counts of making false statements in order to defraud the Government. He was sentenced to 5 years in prison on each count, with the sentences to be served concurrently.

The sentencing resulted from a joint investigation conducted by the GSA and Department of the Interior OIGs. The investigation, initiated after a GSA official alleged that the company had submitted fraudulent bonding documents to the Government, disclosed that the company president had directed a fraud scheme to submit fictitious bonding information. This information was submitted in support of 37 Federal construction contracts nationwide, with a total value of approximately \$15 million.

Federal construction contracts require construction contractors to secure performance bonds prior to obtaining contracts. These bonds are normally obtained from a bonding surety firm and guarantee that work will be performed if the contractor fails to complete the project. The bonding firm, which collects from 3 to 5 percent of the contract's value from a contractor as its fee, must have assets available to cover the full value of the bond.

Extensive review of the bonding company's property and financial records revealed that the firm pledged assets it did not own and overstated the value of its actual assets. Therefore, the Government was exposed to a substantial risk of loss if a contractor failed to perform.

Previously, the company vice-president and another individual who participated in the scheme had pled guilty to conspiracy to defraud. They were sentenced to prison terms of 1 year and 6 months, respectively. In addition, the company and all three defendants were suspended from Government contracting, with debarment action pending.

Conspiracy Convictions

On May 27, 1990, the owner of a construction firm and his wife, who was a company official, were sentenced in a U. S. District Court after being convicted of conspiracy, mail fraud, and submitting false statements. The owner was sentenced to 30 months in prison, followed by 36 months probation. His wife was sentenced to 15 months in prison and 36 months probation.

The sentences resulted from a joint GSA OIG and Defense Criminal Investigative Service investigation initiated after a GSA official informed the OIG that GSA could not locate the bank at which the company claimed it had a line of credit. The investigators determined that bid documentation the company submitted to both GSA and the Department of Defense to obtain construction contracts included a letter of credit, signed by a fictitious person, from a non-existent bank. The bid also falsely certified that no company official was facing any criminal charges when, in fact, the owner had been charged with forgery.

GSA relied upon the accuracy of this information to award the company a contract. When the company could not perform, the contract had to be terminated. As a result of the defendants' actions, the Government incurred \$28,690 in procurement costs to secure a new contractor.

The company and the owner were debarred by GSA from conducting business with the Government, and debarment action is pending against the owner's wife.

Multiple Award Schedule Price Lists

GSA's Multiple Award Schedule (MAS) Program generates significant savings to the Government on purchases of common-use items for which customer agencies do not have unique product specifications. These savings result from the fact that firms seeking a MAS contract offer discounts off commercial price lists, thereby facilitating straightforward price comparisons. MAS contractors are required to submit to GSA published price lists that reflect awarded prices. These price lists are approved for distribution to Government customers.

This period, the OIG completed an evaluation of MAS price lists used for 239 contracts, managed by the Automotive Commodity Center and the Tools Commodity Center, with an estimated value of \$55.6 million. A sample review of 30 of these contracts disclosed that GSA contracting personnel did not always review the contractor-prepared price lists sent to Federal agencies. As a result, price lists did not always contain the contracted for items, and some contract terms and conditions were omitted. Since customer agencies rely upon the accuracy of the price lists to determine what items to purchase, Federal purchasers may be paying prices above the contracted amount.

The May 31, 1990 report directed four recommendations to the Commissioner, Federal Supply Service, including:

- Assure that GSA price lists are reviewed for accuracy prior to distribution to customer agencies.
- Obtain refunds from those contractors who distributed inaccurate price lists to customer agencies.

The Commissioner provided responsive action plans for implementing the report recommendations. A management decision was achieved on August 28, 1990.

Advertising Firm Owner Convicted

On September 28, 1990, the owner of an advertising company was sentenced in a U. S. District Court after being convicted for his part in a fraudulent scheme that caused the Government to overpay the firm for services not performed. He was sentenced to 3 years probation and ordered to make restitution in the amount of \$48,858.

The conviction stemmed from an OIG investigation initiated after a GSA official alleged that the advertising company overbilled the Government. Under the terms of the firm's GSA contract, the company placed advertisements on behalf of GSA in various newspapers. The newspapers billed the advertising company directly; the company then billed GSA.

OIG investigators obtained copies of the actual amounts newspapers charged the firm and compared them to invoices the company submitted to GSA for these services. The analysis disclosed that the company had inflated costs and charged for services not actually performed. GSA relied upon these fraudulent invoices and, as a result, paid the firm an inflated amount for the advertising services.

C. Significant Preaward Audits

The OIG's preaward audit program provides information to contracting officers for use in negotiating contracts. The pre-decisional, advisory nature of preaward audits distinguishes them from other audits. This period, the OIG performed preaward audits of 254 contracts with an estimated value of \$3 billion. The audit reports contained almost \$144 million in financial recommendations.

Multiple Award Schedule Contracts

The OIG performed four significant audits involving multiple award schedule contracts. Total estimated Government-wide sales under these contracts were \$774 million.

The OIG evaluated discount schedule and marketing data submitted in response to four GSA solicitations: two for general purpose ADP equipment and software; one for microfilming services; and the other for copying equipment. The first audit report advised the contracting officer that the firm's proposal did not fully disclose the magnitude of pricing concessions offered to commercial customers. We further advised that combined discounts and allowances granted commercial customers resulted in lower net prices than those offered the Government. Finally, the preponderance of allowances granted to commercial customers may invalidate the use of the established catalog prices included in the firm's offer as the basis for the pricing proposal, thereby requiring the contractor to submit cost or pricing data instead. The second audit report advised the contracting officer that the firm did not fully disclose the extent of discounts granted to volume end users, and that these discounts exceeded those offered to GSA. We also advised that, in our opinion, the firm's rationale for not offering GSA discounts equal to those given customers with nonstandard end user agreements was not valid. The third audit report advised the contracting officer that the firm did not disclose price protection plans that result in lower net prices to corporate customers. We also advised that the cost data the firm submitted for noncommercial items was not accurate, current, and complete. The fourth report advised the contracting officer that commercial and state and local government customers were offered discounts and other pricing concessions that exceeded those disclosed and offered to GSA. Based on these findings, the auditors recommended that \$62.4 million in funds be put to better use.

Other Contracts

The OIG performed three significant audits involving solicitations for guard services and architect and engineering services. Details on the three audits, with a total proposed value of over \$11.5 million, are as follows:

- An OIG evaluation of a pricing proposal submitted in response to a GSA solicitation for security guard services at a Federal facility found that costs contained in the contractor's proposal were overstated or unsupported. Based on these findings, we recommended adjustments totaling \$2 million in the following categories: productive labor, supervisory labor, health and welfare, taxes and insurance, equipment, and general and administrative expenses.
- At the request of a Regional Administrator, the OIG evaluated a pricing proposal submitted in response to a GSA solicitation for design services related to renovation work at a Federal building. The audit report advised the contracting officer that costs contained in the architect and engineering firm's proposal were overstated

or unallowable, and recommended a \$1.9 million reduction in the contract price. The adjustments were in the following categories: direct labor, consultants, space layout, general and administrative expenses, profit, and commissions.

- The OIG evaluated a pricing proposal submitted for architectural design services related to the

modernization of a Federal building. The audit report advised the contracting officer that prices contained in the proposal for direct labor, other direct costs, and overhead were overstated or unsupported. The auditors recommended cost reductions of almost \$1.3 million to the proposed contract prices.

SECTION III—AGENCY OPERATIONS

A. Overview of OIG Activity

This period, OIG internal management reviews presented findings relative to health and safety concerns, rent collection, buildings management, vacant space, rent exemptions, supply center operations, donated property, employee relocations, fleet management centers, billing procedures, and accounts receivable operations. Some of the more significant reviews assisted management in taking action relative to:

- Identifying and controlling asbestos-containing materials during renovation projects.
- Backcharging tenant agencies for space that they occupied rent-free.
- Providing a safe and healthful environment for employees at a supply distribution facility.
- Improving controls over the GSA rent exemption process.

An OIG investigation resulted in the conviction of a former GSA automotive repair inspector for mail fraud. The inspector fraudulently obtained money through the misuse of U. S. Government credit cards.

B. Significant Internal Audits and Investigations

Controls Over Asbestos

An OIG review of one GSA region's effectiveness in controlling health hazards associated with asbestos disclosed that the region was not complying with GSA asbestos abatement regulations. The review identified significant problems with the identification and control of asbestos-containing materials.

We found that required site inspections to identify building areas that contained, or might contain, asbestos-contaminated materials were not always performed prior to initiating building renovation projects. Therefore, GSA contractors have unexpectedly encountered asbestos during repair and alteration work. GSA incurred higher costs for abatement actions in those instances when the asbestos abatement work had to be performed by the renovation contractor under a sole source procurement. In addition, GSA has been exposed to potential costly contractor claims for construction delays.

We also found improper maintenance of documentation supporting contractor asbestos abatement and disposal actions. Without proper documentation, GSA has no assurance that contractors performed the required abatement actions. Further, some contracts for renovation projects did not incorporate the required specifications for asbestos abatement and disposal. To minimize the potential problems associated with asbestos, GSA should apprise contractors of the

possibility of, as well as their responsibilities upon, encountering asbestos during renovation projects.

The May 11, 1990 report directed six recommendations to the Regional Administrator. These included recommendations that:

- Steps be taken to ensure that detailed site inspections are performed prior to contracting for renovation services in GSA-controlled buildings.
- Guidance be provided on required documentation for asbestos abatement projects and procedures be established to ensure receipt of required documentation from contractors.
- GSA specifications on asbestos abatement procedures be included in all renovation contracts for buildings known or suspected to contain asbestos.

The Regional Administrator agreed with the recommendations in the draft report. We are awaiting management decisions on these recommendations.

Rental Payments

This period, the OIG completed a regional review of controls over lease payments. The region has a lease inventory of 565 buildings, with annual rental payments of approximately \$108 million.

The review found that, while the regional Real Estate Division was taking actions to improve its operations and controls over lease payments, additional efforts were necessary in several areas. For example, the OIG identified seven leases for which GSA paid lessors \$3.7 million without collecting rent from the tenant agencies. We found that regional officials had not processed the documents necessary to initiate billings to these agencies, nor had they utilized the available control documents for identifying buildings where tenants were not charged for occupied space.

We also found that required acceptance inspections had not always been performed prior to accepting space and authorizing rent payments to lessors. Without the performance of these inspections, GSA had no assurance that the space provided was in compliance with leasing terms and conditions, nor that the Government had obtained all credits due from lessors.

The June 7, 1990 report directed nine recommendations to the Assistant Regional Administrator, Public Buildings Service, to correct identified deficiencies. These included recommendations that the Director, Real Estate Division:

- Backcharge tenant agencies for space that they occupied rent-free, and, in the future, bill these agencies for space actually occupied.
- Establish procedures to review appropriate documents monthly, thereby assuring that tenant agencies are charged for space occupied.

- Establish procedures to ensure that acceptance inspections are performed before lease payments are authorized, and resolve differences due under the leases reviewed.

The Regional Administrator concurred with the recommendations in the draft report. We are awaiting management decisions on the recommendations.

Employee Safety at Distribution Center

An OIG review at a wholesale distribution center concluded that the center did not provide a safe and healthful work environment for its employees. These employees were subjected to potential exposure to hazardous materials and waste that could result in health problems for which the Government may be liable.

We found that the center did not control access to the areas where hazardous materials and waste were stored and did not store hazardous materials in the proper manner. In addition, flammable storage and waste handling areas were not properly designed to allow for safe storage. Further, the center did not provide adequate medical surveillance of its employees, exposure records were not maintained, and employees were not provided with required right-to-know information about potential exposure to hazardous materials. We determined that the absence of current contingency and communications plans, along with the need for a training program for safety and health monitoring, were the primary causes of these problems.

The September 28, 1990 report addressed 1 recommendation to the Regional Administrator and 14 recommendations to the Assistant Regional Administrator, Federal Supply Service. These included recommendations to:

- Develop and implement a contingency plan and a comprehensive written hazardous materials communications program.
- Consider providing a separate building for hazardous material storage and handling.
- Prohibit general storage in the flammable room and control access to the hazardous material storage area.
- Develop an employee health plan and maintain employee exposure records, provide right-to-know training to employees, and establish a training program for safety and health monitoring.

The Regional Administrator generally concurred with the recommendations in the draft report. We are awaiting management decisions on the recommendations.

Vacant Space Management

An OIG review of the regional management of vacant space in GSA-controlled buildings disclosed that the computer-generated report that lists the amount and

type of space assigned to tenant agencies was not in agreement with the actual status of the space in the buildings. As a result, agencies occupied space without paying rent, and GSA was not aware that vacant space, already under lease, was available for use.

We found, for example, that several agencies were occupying over 64,000 square feet of leased space, with an annual rental value of almost \$1.3 million. However, since this space was listed as vacant, GSA was not charging the tenant agencies for its use. In addition, one agency was not billed \$3.2 million for space occupied from 1987 to 1989 because the space had not been properly assigned to that agency.

We also found that the region classified almost 173,000 square feet of space as being committed to agencies although there was no documentation supporting such a commitment, or changing circumstances had eliminated the reason for the initial commitment. Consequently, GSA might lease additional space even though existing vacant space was available.

The April 23, 1990 report recommended that the Assistant Regional Administrator, Public Buildings Service, have the Real Estate Division:

- Correct the inaccurate assignment records identified and, where appropriate, bill agencies for space occupied rent-free.
- Ensure that space assignments are properly documented and require realty specialists to reconcile building drawings and computer-generated reports whenever space assignments are changed.
- Ensure that space commitments are supported by an approved request for space and periodically reviewed to determine whether these commitments remain valid.

The Regional Administrator provided responsive action plans for implementing the report recommendations. A management decision was achieved on July 19, 1990.

Fraud Conviction

On June 12, 1990, a former GSA automotive equipment repair inspector was sentenced in a U. S. District Court after pleading guilty to mail fraud in connection with a scheme to defraud the Government via use of U. S. Government credit cards. He was sentenced to 4 years probation, 3 months of community detention, and 3 months of house detention, as well as ordered to make restitution of \$25,395.

The sentence resulted from an OIG investigation initiated after receipt of an allegation from a GSA official. The official alleged that the subject admitted to falsifying U. S. Government credit card receipts.

The investigation found that the inspector removed credit cards from the GSA motor pool office where he was employed, took these credit cards to a service station where he worked, and made 622 bogus purchases.

During the course of the investigation, the employee resigned his GSA position.

Rent Exemptions

The Federal Property and Administrative Services Act of 1949, as amended, requires that GSA charge rent, at rates approximating commercial charges, for space, services, maintenance, etc., furnished to Federal agencies. An exception to this policy allows the Administrator, GSA, or, through a delegation of authority, the Commissioner, Public Buildings Service, to exempt rental charges when deemed infeasible or impractical.

An OIG review of 41 rent exemptions granted by GSA disclosed that six exemptions, involving over 105,000 square feet of space with an estimated rental income of almost \$1.3 million, were not adequately justified. Four of the six were granted even though the Congress had appropriated funds to cover rental costs, and GSA had denied exemptions under similar circumstances to other agencies. One exemption had no documentation and was found to have been granted by mistake, and the other exemption was based on unclear and incomplete documentation.

Of the remaining 35 exemptions, five were properly supported and in compliance with applicable laws and regulations, while eighteen were unnecessary since there was no current or anticipated space assignments. For the remaining twelve buildings, no exemptions were actually granted.

The OIG believes that better management and control of rent exemptions could have prevented these problems. We found that GSA had not formalized written policies and procedures for granting or denying rent exemption requests; did not periodically verify the need for, and validity of, rent exemptions; and did not maintain a central repository of documentation supporting the granting or denying of rent exemptions. Such controls would provide consistency in the rent exemption process and enable GSA to identify buildings no longer requiring rent exemptions.

The May 31, 1990 report directed eight recommendations to the Commissioner, Public Buildings Service, to correct identified deficiencies. These included recommendations that the Controller, Public Buildings Service:

- Issue a billing for rent exemptions granted without adequate justification, and reevaluate the exemption based on unclear and incomplete documentation.
- Ensure that exemptions associated with agencies and/or buildings having no current rental activity be removed from the billing system.
- Develop written policies and procedures for carrying out the granting of rent exemptions, periodically review and recertify the need for and validity of all exemptions, and establish and maintain a central repository of documentation supporting rent exemptions.

We are awaiting management decisions on the report recommendations.

Employee Relocations

Section 118 of Public Law 98-151 included amendments to the Administrative Expenses Act of 1946 that, among other things, increased employee relocation allowances for home sale and purchase expenses, temporary quarters, and storage of household goods. It also included a provision authorizing Federal agencies to contract for relocation services, including arranging for the purchase of a transferred employee's residence.

As part of a President's Council on Integrity and Efficiency review, the OIG evaluated GSA's practices and procedures for relocating agency employees. The review, consisting of evaluations of the 81 relocations completed during the period reviewed, identified the need for GSA to establish a centralized relocation management function to develop employee relocation policies and procedures. This function would reduce employee relocation costs, provide employees with the information needed to make better decisions regarding the sale of their homes, and alleviate the overall stress associated with relocations.

We found that 46 percent of relocated employees chose the most costly option to the Government for selling their homes, the appraised value method, even though this method could have resulted in the employees receiving less equity from the sales of their residences. In addition, we found that improved policies relating to house hunting trips could reduce relocation costs, especially those involving temporary quarters and temporary storage, as well as provide employees with less stressful moves. Improvements in the controls over home selling, temporary quarters, and temporary storage costs are particularly important since these costs represented 65 percent of the total relocation costs reviewed.

The April 9, 1990 report recommended that the Comptroller establish a centralized relocation management function with the authority and responsibility for developing and ensuring compliance with employee relocation practices and procedures; providing employees with information, guidance, and assistance; monitoring relocation costs; administering relocation services contracts; and recommending additions, deletions, and changes in the services covered by relocation services contracts.

The OIG was provided responsive action plans for implementing the report recommendations. A management decision was achieved on July 12, 1990. On August 7, 1990, the Comptroller issued a memorandum to GSA Central Office and regional management officials that implemented policy changes for employee relocations, including the establishment of a centralized relocation manager in the Office of Finance.

Non-Federal Receivables

The OIG evaluated a GSA regional finance division's controls over nationwide collection actions for non-Federal accounts receivable. The review concluded that improvements were needed in the timeliness of collection actions, the accuracy of accounting records, and the processing of claims related to GSA supply purchases.

We found that collection actions for delinquent customers did not adhere to established procedures. For example, for 34 percent of the debts reviewed, demand letters were not sent to delinquent customers and/or the delinquent accounts were not turned over to collection agencies within prescribed timeframes. Delays in taking collection actions reduce the potential for successful collection of the total debt.

We also found that some debts were not recorded as receivables in GSA's accounting records. These included both principal amounts and late payment charges due the Government. We further noted that the procedures for writing off small dollar claims against Federal suppliers required substantial time and effort, even though little action is taken to collect claims that are for less than \$100.

Our August 20, 1990 report recommended that the Acting Assistant Regional Administrator for Administration require that finance division officials:

- Establish controls to ensure that collection actions are in accordance with prescribed timeframes.
- Develop procedures to ensure that non-Federal debt amounts are accurately recorded.
- Develop controls to preclude improper write-offs of small dollar claims, then grant write-off authority to the regional accounts payable branch.

The Regional Administrator concurred with the intent of the recommendations in the draft report. We are awaiting management decisions on these recommendations.

C. Prevention Activities

Advisory Lease Reviews

The OIG's program for reviewing leases prior to award provides front-end assurance that GSA is adhering to regulations and procedures before awarding selected leases involving annual rentals in excess of \$400,000. The reviews, although advisory in nature, promote opportunities for economy and efficiency in the leasing area, and the avoidance of problems before they occur.

The program achieved the following results during the reporting period:

| | |
|--|----|
| Lease proposals submitted for review | 54 |
| Lease proposals reviewed | 31 |
| Lease proposals with deficiencies | 22 |
| Lease proposals with no deficiencies | 9 |

Major deficiencies identified through OIG advisory lease reviews related to: GSA's waiver of rights to take legal action against the lessor, and of rent reduction or termination rights; agreement on a fixed rent start date without a guarantee that space would be available for occupancy; the financial capability of the lessor; and the possible restriction of competition due to the limited time allowed offerors to submit offers. Other deficiencies included: incomplete lease files; no documentation of the tenant agency's space needs; incomplete documentation of market survey; overlapping lease clauses; and incorrect calculations comparing proposed rent with the appraisal.

Integrity Awareness

Integrity Awareness Briefings comprise the OIG's primary vehicle for educating employees on their responsibilities for the prevention of fraud and abuse, and for reinforcing employees' roles in helping to ensure the integrity of Agency operations. These briefings explain the statutory mission of the OIG and the methods available for reporting suspected instances of wrongdoing. In addition, through case studies and slides, the briefings expose GSA employees to actual instances of white collar crime in GSA and other Federal agencies. This period, we presented 39 briefings which were attended by 916 Central Office and regional employees.

Hotline

The Hotline is an essential part of our prevention program. It provides an avenue for concerned employees to report suspected wrongdoing. Hotline posters located in GSA-controlled buildings as well as Hotline brochures encourage employees to use the Hotline.

During this reporting period, we received 33 Hotline calls and letters. Of these, 26 complaints warranted further action. We also received 1 referral from GAO and 4 referrals from other agencies; all of these referrals required further action.

Implementation Reviews

The OIG performs independent reviews of implementation actions, on a test basis, to ensure that corrective actions are being accomplished according to established milestones. This period, the OIG performed 19 implementation reviews. In 17 of these cases, management was successfully implementing the recommendations. In the other 2 instances, recommendations were not being implemented in accordance with the established action plans; we advised management of the need to revise the action plans.

SECTION IV—REVIEW OF LEGISLATION AND REGULATIONS

A. Legislation/Regulations Reviewed

During this period, the OIG reviewed 281 legislative matters and 92 proposed regulations and directives.

B. Significant Comments

The OIG provided significant comments on the following legislation, regulations, orders, and directives:

- *H. R. 4794, Title II, the Commercial Products Acquisition Act of 1990 and Revised S. 1957, the Nondevelopmental Items Acquisition Act of 1990.* We opposed enactment of these bills, intended to streamline purchasing by Federal civilian agencies and create a new type of Government procurement intended to be free from over-specification and unnecessary contract terms, since neither appears to contain adequate protection against fraud, and may eliminate some existing protections. We were especially concerned that a proposed subsection in the House bill would exempt the new class of contracts from other requirements of law where such requirements "are not equally applicable to contracts to which the United States Government is not a party." We expressed reservations that many of the Government's criminal, civil, and administrative remedies for fraudulent practices would be seriously jeopardized to the extent that existing certification requirements are encompassed by this exemption. We also noted that, while we supported the attempt to eliminate the requirement for full cost and pricing disclosure where appropriate, we were concerned that it would mean a loss in our ability to obtain certifications of discount schedules and pricing data. We suggested that, given the history of past abuses, the Government preserve remedies for fraud, false claims, and defective pricing. These remedies are largely dependent upon clear disclosure obligations and contractors' certifications.
- *Draft Bill No. 134, the Federal Courts Improvement Act and Contract Disputes Act Amendments of 1990.* We supported this bill since it would clarify certain jurisdictional issues that have arisen in connection with cases brought under the Contract Disputes Act, but which involve fraud. We strongly supported Section 202(3), requiring agency boards to stay proceedings upon application by the Attorney General or his designee, and Section 205(3), reserving jurisdiction of cases involving fraud to the U. S. Claims Court upon application by the Attorney General or his designee.
- *H. R. 5331, the National Advisory Committee for the Review of Federal Excess and Surplus Property.* We opposed the establishment of this advisory committee since we believe that the committee is not structured to address problems we have identified with the Surplus Personal Property Program, especially the difficulty in preventing fraud in the operation of the program. The questions to be addressed by the committee appear to be aimed at discovering the best way to get more surplus property into the hands of the states rather than focusing on how the present program is operating, whether controls ensure that the states are benefiting from the donated property, and whether fraudulent use of the property is, or can be, kept at a minimum. We feel that any studies should consider whether alternatives to the program, such as selling the property, might have merit. We noted that work being performed by the GSA OIG will provide better insight into the workings of the program and suggested that it would be more prudent to await the outcome of this work before expending scarce resources on an advisory committee.
- *H. R. 5071, the Federal Triangle Development Act Amendments of 1990.* We opposed this bill since it appeared that the primary purpose of the amendments was to remove the limitations on the International Culture and Trade Center Commission's expenditures and to increase its funding. We felt that these changes would decrease the Commission's accountability for its expenditures and remove any incentive to minimize costs. We suggested that a separate appropriation for the Commission would be more appropriate. We expressed reservations about those provisions that set a cap on the rent to be paid GSA by the Commission, that authorize the Commission alone to estimate the reserves necessary to meet future costs, and that remove the cap on the Commission's space allocation. We commented that these provisions could result in GSA underwriting certain of the Commission's expenses and that, since GSA is the guarantor for any lease payments, the GSA Administrator should have final authority to determine what space allocations would ensure cost effectiveness.
- *H. R. 3404, the Systematic Approach for Value Engineering Act.* We supported this bill. We believe that value engineering reviews can be beneficial for certain types of contracts. We did

note, however, that GSA would have to be provided with sufficient resources to enable it to adequately support a value engineering review program.

- *Draft Bill No. 123, the State Criminal Jurisdiction Act of 1990.* We supported this bill because

it would provide standardization in Federal versus state jurisdiction issues on Federal lands. We noted that a Department of Justice report had characterized the present situation as a patchwork of jurisdictions, often within the same parcel of Federal land, and further noted the difficulty of determining which law governs a particular action occurring on Federal property.

SECTION V—STATISTICAL SUMMARY OF OIG ACCOMPLISHMENTS

A. Overview of OIG Activities

During the reporting period, the OIG pursued 1,376 audit and investigative assignments. This activity resulted in the issuance of 392 audit reports and the referral of 308 investigative findings to prosecutive authorities or GSA management.

The following subsection presents information on these and other quantifiable accomplishments.

B. Summary Statistics

1. Audit Reports Issued

The OIG issued 392 audit reports, including 2 audits performed by the OIG that were issued to other agencies and 9 audits performed for the OIG by another agency. The 392 reports contained financial recommendations totaling \$149,585,120, including \$143,974,149 in recommendations that funds be put to better use and \$5,610,971 in questioned costs. Due to GSA's mission of procuring supplies and services for the Government, most of the recommendations that

funds be put to better use were applicable to funds other agencies would expend under GSA's Government-wide contracts.

2. Management Decisions on Audit Reports

Table 1 summarizes the status of the universe of audits requiring management decisions during this period, as well as the status of those audits as of September 30, 1990. Twenty-two reports more than 6 months old were awaiting management decisions as of September 30, 1990; but all of them were preaward audits, which are not subject to the 6-month management decision requirement. Thus, no reports were actually overdue—a statistic that reflects creditably on GSA's management decision process.

It should be noted that Table 1 does not include 2 reports issued to other agencies this period and 55 reports (1 issued this period) excluded from the management decision process because they pertain to ongoing investigations.

Table 1. Management Decisions on OIG Audits

| | No. of Reports | Reports With Financial Recommendations | Total Financial Recommendations |
|--|----------------|--|---------------------------------|
| For which no management decision had been made as of 4/1/90 | | | |
| — Less than 6 months old | 183 | 129 | \$ 65,104,766 |
| — More than 6 months old | 29 | 28 | 13,568,366 |
| Reports issued this period | 389 | 217 | 149,585,120 |
| TOTAL | 601 | 374 | \$228,258,252 |
| For which a management decision was made during the reporting period | | | |
| — Issued prior periods | 190 | 136 | \$ 68,486,754 |
| — Issued current period | 211 | 99 | 55,612,616 |
| TOTAL | 401 | 235 | \$124,099,370 |
| For which no management decision had been made as of 9/30/90 | | | |
| — Less than 6 months old | 178 | 118 | \$ 93,972,504 |
| — More than 6 months old | 22 | 21 | 10,186,378 |
| TOTAL | 200 | 139 | \$104,158,882 |

3. Management Decisions on Audit Reports With Financial Recommendations

Tables 2 and 3 present the audits identified in Table 1 as containing financial recommendations by category (funds to be put to better use or questioned costs). Some of the reports contained recommendations that funds be put to better use as well as questioned costs, and these reports are therefore included in both Tables 2 and 3.

Table 2. Management Decisions on OIG Audits With Recommendations That Funds Be Put to Better Use

| | No. of Reports | Financial Recommendations |
|--|----------------|---------------------------|
| For which no management decision had been made as of 4/1/90 | | |
| — Less than 6 months old | 111 | \$ 63,537,266 |
| — More than 6 months old | 23 | 8,333,662 |
| Reports issued this period | 197 | 143,974,149 |
| TOTAL | 331 | \$215,845,077 |
| For which a management decision was made during the reporting period | | |
| — recommendations agreed to by management based on proposed | | |
| — management action | | \$ 99,084,634 |
| — legislative action | | — |
| — recommendations not agreed to by management | | 19,824,650 |
| TOTAL | 202 | \$118,909,284* |
| For which no management decision had been made as of 9/30/90 | | |
| — Less than 6 months old | 108 | \$ 88,494,578 |
| — More than 6 months old | 21 | 9,504,217 |
| TOTAL | 129 | \$ 97,998,795 |

* Includes \$1,063,002 that management decided to seek that exceeded recommended amounts.

**Table 3. Management Decisions on
OIG Audits With Questioned Costs**

| | No. of Reports | Questioned Costs | Unsupported Costs |
|---|-------------------|-----------------------|----------------------|
| For which no management decision had been made as of 4/1/90 | | | |
| — Less than 6 months old | 26 | \$ 1,567,500 | \$ - |
| — More than 6 months old | 5 | 5,234,704 | - |
| Reports issued this period | 20 | 5,610,971 | - |
| TOTAL | 51 | \$12,413,175 | \$ - |
| For which a management decision was made during the reporting period | | | |
| — disallowed costs | | \$ 1,316,570* | \$ - |
| — costs not disallowed | | 5,003,574 | - |
| TOTAL | 39 | \$ 6,320,144** | \$ - |
| For which no management decision had been made as of 9/30/90 | | | |
| — Less than 6 months old | 10 | \$ 5,477,926 | \$ - |
| — More than 6 months old | 2 | 682,161 | - |
| TOTAL | 12 | \$ 6,160,087 | \$ - |

* Includes \$627,500 also reported under Monetary Results.

** Includes \$67,056 that management decided to seek that exceeded recommended amounts.

4. Investigative Workload

Table 4 presents detailed information on investigative workload by case category. The Table includes the

118 complaints/allegations the OIG received and evaluated from sources other than the Hotline that involved GSA employees and programs. Based upon analyses of these allegations, OIG investigations were not warranted.

Table 4. Investigative Workload

| Case Category | Cases Open 4/1/90 | Cases Opened | Cases Closed | Cases Open 9/30/90 |
|---|----------------------|-----------------|-----------------|-----------------------|
| White Collar Crimes | 239 | 103 | 106 | 236 |
| Other Crimes Involving GSA Operations | 40 | 28 | 39 | 29 |
| Contractor Suspension/Debarment | 46 | 30 | 25 | 51 |
| Employee Misconduct | 20 | 39 | 42 | 17 |
| Other | 23 | 64 | 70 | 17 |
| TOTAL | 368 | 264 | 282 | 350 |

5. Referrals

The OIG makes criminal referrals to the Department of Justice or other authorities for prosecutive consideration and civil referrals to the Civil Division of the

Department of Justice or a U. S. Attorney for litigation consideration. The OIG also makes administrative referrals to GSA officials on cases disclosing non-prosecutable wrongdoing on the part of GSA employees, contractors, or private individuals doing business with the Government.

Table 5. Summary of OIG Referrals

| Type of Referral | Cases | Subjects |
|----------------------|-------|----------|
| Criminal | 34 | 71 |
| Civil | 10 | 29 |
| Administrative | 100 | 208 |
| TOTAL | 144 | 308 |

In addition, the OIG made 1 referral to another Federal agency for further investigation or other action and 43 referrals to GSA officials for informational purposes only.

6. Actions on OIG Referrals

Based on these and prior referrals, 21 cases (55 subjects) were accepted for criminal prosecution and 4 cases (7 subjects) were accepted for civil litigation. Criminal cases originating from OIG referrals resulted in 24 indictments/informations and 15 successful prosecutions. OIG civil referrals resulted in 7 settlements or judgments. Based on OIG administrative referrals, management debarred 30 contractors, suspended 42 contractors, reprimanded 16 employees,

suspended 10 employees, demoted 2 employees, and terminated 4 employees.

7. Monetary Results

Table 6 presents the amounts determined to be owed the Government as a result of criminal and civil actions. The amounts do not necessarily reflect actual monetary recoveries.

In addition, the OIG identified for recovery \$77,731 in money and/or property during the course of its investigations.

Because civil actions involve both audit and investigative efforts, \$627,500 of the amount reported as civil recoveries is also reported under management decisions to disallow costs.

Table 6. Criminal and Civil Recoveries

| | Criminal | Civil | Total |
|--------------------------------|-----------|-------------|-------------|
| Fines and Penalties | \$ 50,850 | \$ - | \$ 50,850 |
| Settlements or Judgments | - | 6,547,695 | 6,547,695 |
| Restitutions | 143,128 | - | 143,128 |
| TOTAL | \$193,978 | \$6,547,695 | \$6,741,673 |

8. OIG Subpoenas

During the period, 31 OIG subpoenas were issued.

APPENDICES

APPENDIX 1—AUDIT REPORT REGISTER

| Date of Report | Assignment Number | Title | Financial Recommendations | |
|----------------|-------------------|-------|-------------------------------|--------------------------------|
| | | | Funds to Be Put to Better Use | Questioned (Unsupported) Costs |

(Note: Due to the pre-decisional nature of some audits, the financial recommendations pertaining to these reports are not listed in this Appendix.)

PBS Internal Audits

| | | | | |
|----------|--------|--|--|--|
| 04/05/90 | A00195 | Review of Federal Protective Service Training, Region 6 | | |
| 04/09/90 | A90925 | Review of Operations of the Kansas City South Field Office | | |
| 04/12/90 | A00418 | Postaward Lease Review: Graphic Arts Building, Kansas City, Missouri, Lease No. GS-06P-09831 | | |
| 04/12/90 | A90581 | Review of the Central Office Architect-Engineer Deficiency Committee | | |
| 04/16/90 | A00435 | Preaward Lease Review: Federal Office Building, Oakland, California, Lease No. GS-09B-88936-A | | |
| 04/23/90 | A90532 | Review of Vacant Space in GSA Controlled Buildings, Region 2 | | |
| 05/04/90 | A00496 | Preaward Lease Review: 600 Harrison Street, San Francisco, California, Lease No. GS-09B-89959 | | |
| 05/07/90 | A00108 | Review of the Physical Security Survey Program | | |
| 05/09/90 | A00530 | Preaward Lease Review: Crystal Mall One, 1911 Jefferson Davis Highway, Arlington, VA, Lease No. GS-11B-00103 | | |
| 05/09/90 | A00531 | Preaward Lease Review: South Tower, 2809 Jefferson Davis Highway, Arlington, VA, Lease No. GS-11B-00104 | | |
| 05/10/90 | A00529 | Preaward Lease Review: Rockwall II Building, 5515 Security Lane, Rockville, MD, Lease No. GS-11B-00098 | | |
| 05/11/90 | A00126 | Review of Controls Over the Removal and Disposal of Asbestos Containing Materials Generated by the National Capital Region | | |
| 05/11/90 | A00159 | Review of the International Cultural and Trade Center Lease Purchase Project | | |
| 05/11/90 | A90641 | Review of Fire Safety Conditions at the Federal Office Building, 1520 Market, St. Louis, Missouri | | |
| 05/15/90 | A00472 | Preaward Lease Review: Waterfront Plaza, Honolulu, Hawaii, Lease No. GS-09B-89551 | | |
| 05/15/90 | A90807 | Review of Fire Safety Conditions at the John C. Watts Federal Building, Frankfort, KY | | |
| 05/16/90 | A90436 | Review of Vacant Space in GSA Controlled Buildings, Region 3 | | |
| 05/24/90 | A90947 | Review of Contractor Employee Integrity Requirements in Construction Quality Manager Contracts | | |

| Date of Report | Assignment Number | Title | Financial Recommendations | |
|----------------|-------------------|---|-------------------------------|--------------------------------|
| | | | Funds to Be Put to Better Use | Questioned (Unsupported) Costs |
| 05/25/90 | A00593 | Preaward Lease Review: Internal Revenue Service National Forensic Laboratory, Chicago, Illinois, Lease No. GS-05B-15129 | | |
| 05/31/90 | A00350 | Preaward Lease Review: 625 Indiana Avenue, NW, Washington, DC, Lease No. GS-11B-00091 | | |
| 05/31/90 | A00410 | Preaward Lease Review: Casimir Pulaski Building, 20 Massachusetts Avenue, NW, Washington, DC, Lease No. GS-11B-50062 | | |
| 05/31/90 | A00452 | Review of Postaward Lease Administration and Management of Lease No. GS-03B-99010 at the IRS Training Center, Route 9 & Secondary Route 9/19, Martinsburg, WV | | |
| 05/31/90 | A90890 | Review of the Public Buildings Service Rent Exemptions | | \$1,265,439 |
| 06/07/90 | A80990 | Review of Controls Over Lease Payments, Region 5 | | \$3,737,077 |
| 06/08/90 | A00053 | Review of Buildings Management Field Office Procurement Activities, John F. Kennedy Federal Building, Boston, MA | | |
| 06/11/90 | A00225 | Preaward Lease Review: 2025 M Street, NW, Washington, DC, Lease No. GS-11B-00081 | | |
| 06/13/90 | A00624 | Preaward Lease Review: 235 W. 48th Street, New York, New York, Lease No. GS-02B-22542 | | |
| 06/18/90 | A00492 | Preaward Lease Review: MCI Building, St. Louis, Missouri, Lease No. GS-06P-09832 | | |
| 06/18/90 | A00655 | Preaward Lease Review: Boulevard Office Park Building, Wichita, Kansas, Lease No. GS-06B-14274 | | |
| 06/20/90 | A00668 | Preaward Lease Review: U.S. Immigration and Naturalization Service, Chicago, Illinois, Lease No. GS-05B-14966 | | |
| 06/25/90 | A00627 | Review of Time and Attendance Practices, Public Buildings Service Field Office, Topeka, Kansas | | |
| 06/27/90 | A90839 | Review of the Public Buildings Service Repair and Alteration Inventory, Region 5 | | |
| 06/28/90 | A00667 | Preaward Lease Review: Arlington Center Building, 4600 N. Fairfax Drive, Arlington, Virginia, Lease No. GS-11B-00078 | | |
| 07/02/90 | A90757 | Review of the Asbestos Control Program, Region 9 | | |
| 07/13/90 | A00569 | Preaward Lease Review: Two Independence Square, 300 E Street, SW, Washington, DC, Lease No. GS-11B-00111 | | |
| 07/23/90 | A00695 | Preaward Lease Review: Third Street and Earll Drive, Phoenix, Arizona, Lease No. GS-09B-88335 | | |
| 07/27/90 | A00396 | Preaward Lease Review: Hoffman I Building, 2461 Eisenhower Avenue, Alexandria, Virginia, Lease No. GS-11B-90221 | | |
| 07/31/90 | A00077 | Preaward Lease Review: City Post Office, 2 Massachusetts Avenue, NE, Washington, DC, Lease No. GS-11B-90222 | | |
| 07/31/90 | A00488 | Review of Lease Alteration Proposal: Lincoln Property Company, Inc., Lease No. GS-11B-80202, Command Center | \$133,061 | |

| Date of Report | Assignment Number | Title | Financial Recommendations | |
|----------------|-------------------|--|-------------------------------|--------------------------------|
| | | | Funds to Be Put to Better Use | Questioned (Unsupported) Costs |
| 08/07/90 | A90871 | Review of Fire Safety Conditions at the William J. Green, Jr. Federal Building, Philadelphia, Pennsylvania, Region 3 | | |
| 08/09/90 | A00050 | Review of Lease Management and Enforcement by the Jackson, MS, Field Office, Region 4 | \$10,090 | |
| 08/13/90 | A90641 | Review of the Fire Safety Program, Region 6 | | |
| 08/16/90 | A00167 | Review of Property Tax Escalation Clauses in Leases Located in California | | |
| 08/23/90 | A00068 | Review of the Administration of Elevator Maintenance Contracts, Region 2 | | |
| 08/23/90 | A00080 | Postaward Lease Review: New San Juan Office Building, Hato Rey, Puerto Rico, Lease No. GS-02B-18864 | | |
| 08/23/90 | A00728 | Preaward Lease Review: 10 Metrotech Center, Brooklyn, New York, Lease No. GS-02B-22562 | | |
| 08/23/90 | A00762 | Review of Time and Attendance Practices, Public Buildings Service, Region 7 | | |
| 08/23/90 | A90872 | Review of the Jackson, Mississippi Buildings Management Field Office, Region 4 | | |
| 08/24/90 | A00002 | OIG Audit Highlights of Public Buildings Service Activities in Fiscal Year 1989 | | |
| 08/27/90 | A00388 | Review of Field Office Operations, Portland, Oregon, Region 9 | | |
| 08/28/90 | A00805 | Preaward Lease Review: Internal Revenue Service Building, Florence, KY, Lease No. GS-04B-30231 | | |
| 08/29/90 | A00362 | Postaward Lease Review: Executive Tower Inn, Lease No. GS-08P-12742, Denver, Colorado | | \$70,539 |
| 08/30/90 | A90871 | Review of Fire Safety Conditions at the Richard H. Poff United States Courthouse and Federal Building, Roanoke, Virginia, Region 3 | | |
| 08/31/90 | A90933 | Review of GSA's Art Preservation Program, Region 2 | | |
| 09/05/90 | A90413 | Review of Repair and Alteration Inventory, Public Buildings Service, Region 7 | | |
| 09/07/90 | A00818 | Preaward Lease Review: City Crescent Office Building, Baltimore, Maryland, Lease No. GS-03B-09074 | | |
| 09/11/90 | A00783 | Preaward Lease Review: Riddell Building, 1730 K Street, NW, Washington, DC, Lease No. GS-11B-60216 | | |
| 09/14/90 | A00812 | Preaward Lease Review: Appletree Office Plaza, Cheektowaga, New York, Lease No. GS-02B-22550 | | |
| 09/19/90 | A00881 | Preaward Lease Review: United States Geological Survey, Lease No. GS-C8B-09806 | | |
| 09/20/90 | A00861 | Preaward Lease Review: 841 Chestnut Street, Philadelphia, PA, Lease No. GS-03B-09048 | | |
| 09/26/90 | A00500 | Review of PBS Field Office Asbestos Operation and Maintenance Control Program, Region 2 | | |
| 09/26/90 | A00586 | Preaward Lease Review: Plaza East, 1800 N. Kent Street, Arlington, VA, Lease No. GS-11B-00115 | | |
| 09/27/90 | A00894 | Preaward Lease Review: U.S. Food and Drug Administration, Chicago, Illinois, Lease No. GS-05B-15098 | | |

| Date of Report | Assignment Number | Title | Financial Recommendations | |
|----------------|-------------------|--|-------------------------------|--------------------------------|
| | | | Funds to Be Put to Better Use | Questioned (Unsupported) Costs |
| 09/27/90 | A00900 | Preaward Lease Review: IRS Building, Covington, KY, Lease No. GS-04B-30039 | | |
| 09/28/90 | A00141 | Review of Maintenance and Control of Assets, Chesapeake Field Office, Region 3 | | |
| 09/28/90 | A00740 | Preaward Lease Review: Nassif Building, 400 Seventh Street, SW, Washington, DC, Lease No. GS-11B-00112 | | |
| 09/28/90 | A00779 | Limited Review of the July 24, 1990, Fire in the Ariel Rios Building | | |
| 09/28/90 | A90619 | Preaward Lease Review: Crystal Mall 2-3-4, 1921-31-41 Jefferson Davis Highway, Arlington, Virginia, Lease No. GS-11B-90179 | | |
| 09/28/90 | A90638 | Review of Fire and Life Safety Conditions at the Federal Building and Post Office, Bozeman, Montana | | |
| 09/28/90 | A90638 | Review of Fire and Life Safety Conditions at the Wallace Bennett Federal Building, Salt Lake City, Utah | | |
| 09/28/90 | A90638 | Review of Fire Safety Program, Region 7 | | |

PBS Contract Audits

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| 04/10/90 | A00032 | Preaward Audit of Litigation Support Services Contract: O'Brien-Kreitzberg & Associates, Inc., Solicitation No. GS-00P-89-BQD-0054 |
| 04/10/90 | A00354 | Audit of Claim for Increased Costs: H.V. Allen Company, Inc., Contract No. GS-11P-86-MKC7263 |
| 04/11/90 | A00432 | Preaward Audit of Architect and Engineering Services Contract: Technical Associates, Inc., Consultant to Ebasco Services Incorporated, Contract No. GS-02P-090-CUC-0003(NEG) |
| 04/13/90 | A00426 | Preaward Audit of Supplemental Architect and Engineering Services Contract: Syska & Hennessy, Inc., Solicitation No. GS-02P-89CUD0068(NEG) |
| 04/18/90 | A00355 | Audit of Claim for Increased Costs: Victorio Investment Company, Ltd., Lease No. GS-09B-87117 |
| 04/18/90 | A00374 | Audit of Claim for Increased Costs: The Herrick Corporation, Subcontractor to Tutor-Saliba Corporation, Contract No. GS09P88KTC0232 |
| 04/19/90 | A00352 | Preaward Audit of Architect and Engineering Services Contract: Vitetta Group, Project No. IMD-96650 |
| 04/24/90 | A00381 | Preaward Audit of Architect and Engineering Services Contract: HWS Technologies, Inc., Solicitation No. INE22009 |
| 04/25/90 | A00380 | Preaward Audit of Architect and Engineering Services Contract: Alvine and Associates, Inc., Solicitation No. INE22009 |
| 04/26/90 | A00420 | Preaward Audit of Architect and Engineering Services Contract: Century M & E, Inc., Project No. IMD-96650 |

| Date of Report | Assignment Number | Title | Financial Recommendations | |
|----------------|-------------------|--|-------------------------------|--------------------------------|
| | | | Funds to Be Put to Better Use | Questioned (Unsupported) Costs |
| 04/30/90 | A00379 | Preaward Audit of Architect and Engineering Services Contract: Bahr, Vermeer, and Haecker Architects, Solicitation No. INE22009 | | |
| 05/01/90 | A00176 | Audit of Claim for Increased Costs: Korte Construction Company, Contract No. GS05P88GBC0114 | | |
| 05/01/90 | A00378 | Preaward Audit of Architect and Engineering Services Contract: Dana Larson Roubal and Associates, Solicitation No. ZNE91270 | | |
| 05/01/90 | A00429 | Preaward Audit of Architect and Engineering Services Contract: Karn Charuhas Chapman & Twohey, Contract No. GS11P90EGD0123 | | |
| 05/07/90 | A00376 | Audit of Claim for Increased Costs: Willis Construction Co., Inc., Subcontractor to Tutor-Saliba Corporation, Contract No. GS09P88KTC0232 | | |
| 05/08/90 | A00470 | Audit of Claim for Increased Costs: The Ryan Company, Contract No. GS-01P86BXC0164 | | |
| 05/14/90 | A00532 | Preaward Audit of Architect and Engineering Services Contract: Joseph R. Loring & Associates, Consultant to Hellmuth, Obata and Kassabaum, Contract No. GS-11P-90EGCO118 | | |
| 05/16/90 | A00430 | Preaward Audit of Architect and Engineering Services Contract: McDavid, Grotheer & Company, Contract No. GS11P90EGD0123 | | |
| 05/16/90 | A00504 | Preaward Audit of Architect and Engineering Services Contract: Restl Designers, Inc., Consultant to Hellmuth, Obata & Kassabaum, Solicitation No. GS11P90EGC0118 | | |
| 05/17/90 | A00473 | Preaward Audit of Architect and Engineering Services Contract: Hellmuth, Obata & Kassabaum, P.C., Solicitation No. GS11P90EGC0118 | | |
| 05/18/90 | A00414 | Preaward Audit of Architect and Engineering Services Contract: Ebasco Services Incorporated, Contract No. GS-02P-090-CUC-0003(NEG) | | |
| 05/24/90 | A00510 | Accounting System Survey, Old St. Louis Post Office Associates, Lease No. GS-06B-28111 | | |
| 05/25/90 | A00173 | Preaward Audit of Change Order Proposal: GRG Engineering, Inc., Contract No. GS-02P-86CUCOO85, RFP No. 31 | | |
| 05/25/90 | A00375 | Audit of Claim for Increased Costs: Pierce Enterprises, Subcontractor to Tutor-Saliba Corporation, Contract No. GS09P88KTC0232 | | |
| 05/30/90 | A00444 | Audit of Claim for Increased Costs: Model Glass Company, Subcontractor to Tutor-Saliba Corporation, Contract No. GS09P88KTC0232 | | |
| 05/30/90 | A00474 | Preaward Audit of Architect and Engineering Services Contract: Wilson & Company, Solicitation No. GS-07P-90-JUC-0002 | | |
| 05/31/90 | A00428 | Preaward Audit of Cost or Pricing Data: Parkway Services, Inc., Solicitation No. GS-04P-90-CXC-0003 | | |
| 05/31/90 | A00451 | Preaward Audit of Pricing Proposal: Schindler Elevator Corporation, Solicitation No. GS-06P-90-GXC-0026 | | |

| Date of Report | Assignment Number | Title | Financial Recommendations | |
|----------------|-------------------|--|-------------------------------|--------------------------------|
| | | | Funds to Be Put to Better Use | Questioned (Unsupported) Costs |
| 06/01/90 | A00227 | Preaward Audit of Architect and Engineering Services Contract: Edmunds & Hyde, Inc., Project No. IMD-96646 | | |
| 06/01/90 | A00303 | Audit of Claim for Increased Costs: George Hyman Construction Company and Richard White Sons, Inc., A Joint Venture | | |
| 06/06/90 | A00502 | Preaward Audit of Change Order Proposal: Malko Electric Company, Second Tier Subcontractor to Stein & Company Federal Center, Inc., Lease No. GS-05B-14850 | | |
| 06/06/90 | A00503 | Preaward Audit of Change Order Proposal: Malko Electric Company, Second Tier Subcontractor to Stein & Company Federal Center, Inc., Lease No. GS-05B-14850 | | |
| 06/07/90 | A00520 | Preaward Audit of Forward Pricing Proposal: Gracon Corporation, Contract No. GS-07P-89-HUC-0085 | | |
| 06/08/90 | A00329 | Preaward Audit of Architect and Engineering Services Contract: Jenkins Professionals, Inc., Project No. IMD-96646 | | |
| 06/12/90 | A00459 | Preaward Audit of Cost or Pricing Data: CRSS Commercial Group, Inc., Solicitation No. GS-09P-87-KTC-0129 | | |
| 06/12/90 | A00524 | Audit of Claim for Increased Costs: Pangborn Plumbing Corporation, Subcontractor to Tutor-Saliba Corporation, Contract No. GS09P88KTC0232 | | |
| 06/14/90 | A00486 | Audit of Claim for Increased Costs: Richerson Construction, Inc., Contract No. GS-07P-89-HUC-0117 | | |
| 06/19/90 | A00572 | Preaward Audit of Architect and Engineering Services Contract: Summer Consultants, Inc., Contract No. GS11P90EGD0136 | | |
| 06/20/90 | A00484 | Preaward Audit of Cost or Pricing Data: DRM & Associates, Inc., Contract No. GS-11P-90MJC-0004 | | |
| 06/20/90 | A00497 | Audit of Claim for Increased Costs: The Bared Company of Puerto Rico, Inc., Subcontractor to GRG Engineering, Inc., Contract No. GS-02P-86CUC0085 | | |
| 06/21/90 | A00596 | Preaward Audit of Architect and Engineering Services Contract: Schooley Caldwell Associates, Solicitation No. GS05P88GBC0135, IOH90001 | | |
| 06/25/90 | A00616 | Preaward Audit of Architect and Engineering Services Contract: Howard Needles Tammen & Bergendoff, Solicitation No. GS11P90EGC0142 | | |
| 06/26/90 | A00601 | Preaward Audit of Architect and Engineering Services Contract: Gage-Babcock & Associates, Inc., Contract No. GS11P90EGC0142 | | |
| 06/27/90 | A00408 | Preaward Audit of Architect and Engineering Services Contract: Leland Eisenhower, Ltd., Contract No. GS03P89DXC0034 | | |
| 06/27/90 | A00598 | Preaward Audit of Architect and Engineering Services Contract: Hankins and Anderson, Inc., Contract No. GS11P90EGD0131 | | |
| 06/29/90 | A00407 | Preaward Audit of Architect and Engineering Services Contract: Meyers & D'Aleo, Incorporated, Contract No. GS03P89DXC0034 | | |

| Date of Report | Assignment Number | Title | Financial Recommendations | |
|----------------|-------------------|--|-------------------------------|--------------------------------|
| | | | Funds to Be Put to Better Use | Questioned (Unsupported) Costs |
| 07/03/90 | A00541 | Preaward Audit of Change Order Proposals: Economy Mechanical Industries, Inc., Second Tier Subcontractor to Stein & Company Federal Center, Inc., Lease No. GS-05B-14850 | | |
| 07/05/90 | A00465 | Audit of Claim for Increased Costs: Intrepid Enterprises, Inc., Subcontractor to Tutor-Saliba Corporation, Contract No. GS09P88KTC0232 | | |
| 07/05/90 | A00642 | Preaward Audit of Architect and Engineering Services Contract: Paul I. Cripe, Inc., Solicitation No. GS05P-90GBD0028 | | |
| 07/06/90 | A00643 | Preaward Audit of Lease Alteration Proposal: Veterans Administration Alterations Project, Gilbane Properties, Inc., Lease No. GS-01B(PEL)-03314(NEG) | | |
| 07/09/90 | A00609 | Preaward Audit of Lease Escalation Proposal: Charles T. Matses Nominee Trust, Lease No. GS-01B(PEL)-03571 (NEG) | | |
| 07/10/90 | A00594 | Preaward Audit of Architect and Engineering Services Contract: Hankins and Anderson, Inc., Department of State Modernization, Phase I, Contract No. GS11P90EGC0142 | | |
| 07/16/90 | A00526 | Audit of Claim for Increased Costs: Superior Air Handling Corporation, Subcontractor to Tutor-Saliba Corporation, Contract No. GS09P88KTC0232 | | |
| 07/16/90 | A00599 | Preaward Audit of Architect and Engineering Services Contract: Aerosol Monitoring & Analysis of Washington, DC, Inc., Contract No. GS11P90EGC0142 | | |
| 07/17/90 | A00597 | Audit of Claim for Increased Operating Costs: The Equitable Life Assurance Society of the United States, Lease No. GS-01B(PRA)-02828 (NEG) | | |
| 07/18/90 | A00320 | Preaward Audit of Change Order Proposal for Temporary Roof and Mechanical Room Enclosures: Terminal Construction Corp., C.O. 111 and C.O. 113, Contract No. GS-02P-23256 | | |
| 07/19/90 | A00498 | Preaward Audit of Change Order Proposal: The Bared Company of Puerto Rico, Inc., Subcontractor to GRG Engineering, Inc., Contract No. GS-02P-86CUC0085 | | |
| 07/19/90 | A00675 | Preaward Audit of Change Order Proposal: Leo A. Daly Company, Contract No. GS11P88EGD0171 | | |
| 07/20/90 | A00450 | Audit of Claim for Increased Costs: Southwest Hazard Control, Inc., Contract No. GS09P88KTC0320 | | |
| 07/20/90 | A00623 | Preaward Audit of Architect and Engineering Services Contract: Gage-Babcock & Associates, Inc., Contract No. GS11P90EGC0152 | | |
| 07/20/90 | A90775 | Audit of Claim for Increased Costs: Ogden Allied Services Corporation, Contract No. GS-07-P-87-HT-C-0098 | | |
| 07/25/90 | A00174 | Preaward Audit of Change Order Proposal: GRG Engineering, Inc., Contract No. GS-02P-86CUC0085, RFP No. 37 | | |
| 07/25/90 | A00698 | Audit of Claim for Increased Costs: Gilroy-Sims and Associates, Lease No. GS-06B-10967 | | |

| Date of Report | Assignment Number | Title | Financial Recommendations | |
|----------------|-------------------|---|-------------------------------|--------------------------------|
| | | | Funds to Be Put to Better Use | Questioned (Unsupported) Costs |
| 07/26/90 | A00562 | Preaward Audit of Architect and Engineering Services Contract: John Milner Associates, Inc., Contract No. GS11P90EGD0131 | | |
| 07/27/90 | A00600 | Preaward Audit of Architect and Engineering Services Contract: Construction Cost Systems, Inc., Contract No. GS11P90EGC0142 | | |
| 07/27/90 | A00681 | Preaward Audit of Architect and Engineering Services Contract: Cape Environmental Management, Inc., Contract No. GS11P90EGD0155 | | |
| 07/30/90 | A00405 | Preaward Audit of Change Order Proposal: W.M. Schlosser Company, Inc., Contract No. GS-11P89MKC0266 | | |
| 07/31/90 | A00543 | Audit of Claim for Increased Costs: Solie Construction Company, Inc., Contract No. GS-10P-02712 | | |
| 07/31/90 | A00680 | Preaward Audit of Architect and Engineering Services Contract: W. E. Gilbert and Associates, Inc., Solicitation No. GS-04P-90-EXD-0034 | | |
| 08/06/90 | A00318 | Preaward Audit of Change Order Proposal for Premature Use of Permanent Heating System: Terminal Construction Corp., C.O. 265, Contract No. GS-02P-23256 | | |
| 08/08/90 | A00481 | Preaward Audit of Architect and Engineering Services Contract: Jessen, Inc., Architects and Planners, AIA, Solicitation No. GS-07P-89-HUC-0071 | | |
| 08/08/90 | A00494 | Preaward Audit of Architect and Engineering Services Contract: Hammer Consulting Engineers, Inc., Solicitation No. GS-07P-89-HUC-0071 | | |
| 08/08/90 | A00495 | Preaward Audit of Architect and Engineering Services Contract: Cunningham-Stoldt, Inc., Solicitation No. GS-07P-89-HUC-0071 | | |
| 08/08/90 | A00679 | Preaward Audit of Architect and Engineering Services Contract: Sherlock, Smith and Adams, Inc., Contract No. GS-04P-90-EXD-0035 | | |
| 08/08/90 | A00755 | Report on Agreed-Upon Procedures Review of Proposal for Initial Pricing Under Solicitation No. GS11P90EGD0155, Bernard Johnson, Incorporated | | |
| 08/16/90 | A00690 | Preaward Audit of Architect and Engineering Services Contract: James Posey Associates, Inc., Contract No. GS11P90EGC0158 | | |
| 08/21/90 | A00663 | Preaward Audit of Architect and Engineering Services Contract: Rhodeside and Harwell, Inc., Contract No. GS11P88EGD0171 | | |
| 08/23/90 | A00703 | Preaward Audit of Supplemental Architect and Engineering Services Contract: ZMM, Inc., Solicitation No. GS-03P-90-DXD-0009 | | |
| 08/28/90 | A00678 | Preaward Audit of Architect and Engineering Services Contract: Barge, Waggoner, Sumner and Cannon, Inc., Contract No. GS-04P-90-EXD-0037 | | |
| 08/29/90 | A00677 | Preaward Audit of Architect and Engineering Services Contract: Wolfberg, Alvarez and Associates | | |

| Date of Report | Assignment Number | Title | Financial Recommendations | |
|----------------|-------------------|--|-------------------------------|--------------------------------|
| | | | Funds to Be Put to Better Use | Questioned (Unsupported) Costs |
| 08/30/90 | A00664 | Preaward Audit of Architect and Engineering Services Contract: Hammer, Siler, George Associates, Contract No. GS11P88EGD0171 | | |
| 08/30/90 | A00741 | Preaward Audit of Architect and Engineering Services Contract: Krommenhoek, McKeown & Associates, Project No. ICA18200/GS09P89KTD0135 | | |
| 09/04/90 | A00714 | Preaward Audit of Architect and Engineering Services Contract: Stearns Catalytic Architects, Ltd., Solicitation No. GS-07P-90-JXC-0070 | | |
| 09/06/90 | A00704 | Accounting System Survey: The Linpro Company, Solicitation No. GS-02B-22478 | | |
| 09/10/90 | A00727 | Preaward Audit of Architect and Engineering Services Contract: URS Consultants, Inc., Solicitation No. GS05P90GBD0030 | | |
| 09/13/90 | A00772 | Preaward Audit of Change Order Proposal: Otis Elevator Company, Second Tier Subcontractor to Stein & Company Federal Center, Inc., Lease No. GS-05B-14850 | | |
| 09/18/90 | A00705 | Preaward Audit of Architect and Engineering Services Contract: Sverdrup Corporation, Contract No. GS11P90EGD0156 | | |
| 09/20/90 | A00489 | Preaward Audit of Lease Alteration Proposal: Lincoln Property Company, Lease No. GS-11B-80202, Security System Installation | | |
| 09/20/90 | A00525 | Audit of Claim for Increased Costs: Sasco Electric, Subcontractor to Tutor-Saliba Corporation, Contract No. GS09P88KTC0232 | | |
| 09/21/90 | A00771 | Audit of Termination Proposal: Tricil Environmental Response, Inc., Contract No. GS-07P-86-HUC-0027 | | |
| 09/24/90 | A00611 | Preaward Audit of Change Order Proposal No. 810-026: Stein & Company Federal Center, Inc., Lease No. GS-05B-14850 | | |
| 09/24/90 | A00739 | Preaward Audit of Architect and Engineering Services Contract: Biospherics, Incorporated, Contract No. GS11P90EGC0152 | | |
| 09/25/90 | A00816 | Preaward Audit of Architect and Engineering Supplemental 8a Design Contract for Various Projects in Region 9, Tectonics, Project No. ZCA90090 | | |
| 09/25/90 | A90645 | Postaward Audit of Lease Operating Costs: Carolina Distribution Associates, A Limited Partnership, Lease No. GS-03B-50011 for the Period June 1, 1985 through May 31, 1988 | | \$219,854 |
| 09/26/90 | A00501 | Preaward Audit of Change Order Proposal No. 810-027: Stein & Company Federal Center, Inc., Lease No. GS-05B-14850 | | |
| 09/26/90 | A00610 | Preaward Audit of Change Order Proposal No. 810-028: Stein & Company Federal Center, Inc., Lease No. GS-05B-14850 | | |
| 09/26/90 | A00733 | Preaward Audit of Change Order Proposal: North American Construction Corp., Contract No. GS-04P-89-EX-C0100 | | |

| Date of Report | Assignment Number | Title | Financial Recommendations | |
|----------------|-------------------|--|-------------------------------|--------------------------------|
| | | | Funds to Be Put to Better Use | Questioned (Unsupported) Costs |
| 09/26/90 | A00734 | Preaward Audit of Change Order Proposal: North American Construction Corp., Abatement Technology and Construction, Inc., Subcontractor Contract No. GS-04P-89-EX-C0100 | | |
| 09/27/90 | A00685 | Audit of Claim for Increased Costs: London and Leeds Corporation, Lease No. GS-03B-6512 | | |
| 09/27/90 | A00769 | Preaward Audit of Letter Contract: Martin Drywall & Acoustical, Inc., Subcontractor to Parco Construction, Inc., Contract No. GS-04P-89-EX-C0099 | | |
| 09/27/90 | A00770 | Preaward Audit of Letter Contract: Baumgardner Mechanical, Inc., Subcontractor to Parco Construction, Inc., Contract No. GS-04P-89-EX-C0099 | | |
| 09/28/90 | A00706 | Preaward Audit of Lease Alteration Proposal: Hall Financial Group, Inc., Lease No. GS-11B-50030 | | |
| 09/28/90 | A00796 | Preaward Audit of Architect and Engineering Services Contract: Brooks/Collier, Inc., Solicitation No. GS-07P-90-JUC-0006 | | |

FSS Internal Audits

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| 04/26/90 | A90564 | Review of the Long Supply Program Paints and Chemicals Commodity Center, Region 9 |
| 04/30/90 | A81005 | Review of the Dayton Fleet Management Center |
| 05/08/90 | A00421 | Review of Quality Assurance Specialist Certification Program, Region 7 |
| 05/15/90 | A00356 | Review of Quality Assurance Certification/Training Program, Region 9 |
| 05/21/90 | A00519 | Review of Inventory of Sensitive Items, Western Distribution Center, Region 9 |
| 05/31/90 | A00266 | Review of Multiple Award Schedules GSA Price Lists in the Federal Supply Service, Automotive Commodity Center and Tools Commodity Center |
| 06/06/90 | A80368 | Review of the Los Alamos Fleet Management Center, Region 7 |
| 06/07/90 | A00105 | Review of the Quality and Inventory Control Branch at the Northeast Distribution Center, Belle Mead, NJ |
| 06/08/90 | A00023 | Review of Time and Attendance Practices of the Federal Supply Service Bureau, Region 2 |
| 06/29/90 | A00628 | Review of the Administrative Procedures of the Committee for Purchase from the Blind and Other Severely Handicapped |
| 07/23/90 | A00252 | Review of the Implementation of the Quality Assurance Specialists Certification Program, Region 5 |
| 08/09/90 | A00332 | Review of Personal Property Sales Procedures, Region 6 |
| 08/14/90 | A00001 | OIG Audit Highlights of Federal Supply Service Activities in Fiscal Year 1989 |
| 08/17/90 | A00131 | Review of Customer Supply Center, Region 9 |

| Date of Report | Assignment Number | Title | Financial Recommendations | |
|----------------|-------------------|--|-------------------------------|--------------------------------|
| | | | Funds to Be Put to Better Use | Questioned (Unsupported) Costs |
| 08/21/90 | A90782 | Review of Federal Supply Service Contract Administration, Region 4 | | |
| 08/24/90 | A90791 | Review of Stock on Administrative Hold, Fort Worth Wholesale Distribution Center | | |
| 08/29/90 | A80368 | Review of Fleet Management Operations, Region 7 | | |
| 09/14/90 | A00150 | Review of Federal Supply Service's Industrial Product Center, Franconia, Virginia | | |
| 09/21/90 | A00464 | Consolidated Review of the Federal Supply Service's Long Supply Program | | |
| 09/27/90 | A00169 | Review of the Shelf-Life Program at the Southeastern Distribution Center, Region 4 | | |
| 09/27/90 | A00557 | Review of the Multiple Award Schedules GSA Price Lists in the General Products Commodity Center, Region 7 | | |
| 09/28/90 | A00468 | Review of Hazardous Material and Hazardous Waste Program at the Southeastern Wholesale Distribution Center, Region 4 | | |

FSS Contract Audits

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| 04/03/90 | A00280 | Preaward Audit of Multiple Award Schedule Contract: Bio-Rad Laboratories-Digilab Division, Solicitation No. FCGS-Z7-89-0018-B-N |
| 04/04/90 | A00301 | Preaward Audit of Multiple Award Schedule Contract: IFR Systems, Inc., Solicitation No. FCGS-Y4-89-0002-B-N |
| 04/06/90 | A00263 | Preaward Audit of Multiple Award Schedule Contract: Wang Laboratories, Inc., Solicitation No. 2FYS-89-AJ-0001B |
| 04/16/90 | A00393 | Preaward Audit of Multiple Award Schedule Contract: Aritech Corporation, Solicitation No. 7FXI-C7-89-6302-B |
| 04/16/90 | A00462 | Preaward Audit of Multiple Award Schedule Contract: Radionics, Inc., Solicitation No. 7FXI-C7-89-6302-B |
| 04/18/90 | A00345 | Preaward Audit of Multiple Award Schedule Contract: Canon U.S.A., Inc., Contract No. FCGE-E1-89-0001B-N |
| 04/18/90 | A00385 | Preaward Audit of Multiple Award Schedule Contract: ADM International, Inc., Solicitation No. FCNH-89-D508-B-11-28-89 |
| 04/20/90 | A00305 | Preaward Audit of Multiple Award Schedule Contract: Outboard Marine Corporation, Johnson Motors, Solicitation No. 7FXI-L5-89-1901-B |
| 04/24/90 | A00304 | Preaward Audit of Multiple Award Schedule Contract: Outboard Marine Corporation, Evinrude Motors, Solicitation No. 7FXI-L5-89-1901-B |
| 04/25/90 | A00360 | Preaward Audit of Multiple Award Schedule Contract: Beckman Instruments, Inc., Solicitation No. FCGS-Z1-89-0016-B-12-5-89 |
| 04/27/90 | A00463 | Preaward Audit of Multiple Award Schedule Contract: Tektronix, Inc., Solicitation No. FCGS-Y4-0002-B-N-12-5-89 |

| Date of Report | Assignment Number | Title | Financial Recommendations | |
|----------------|-------------------|---|-------------------------------|--------------------------------|
| | | | Funds to Be Put to Better Use | Questioned (Unsupported) Costs |
| 04/30/90 | A00324 | Preaward Audit of Multiple Award Schedule Contract: Panasonic Communications & Systems Company, Solicitation No. FCGE-E1-89-0001B-N | | |
| 04/30/90 | A00346 | Preaward Audit of Multiple Award Schedule Contract: Monroe Systems for Business, Inc., Solicitation No. FCGE-E1-89-0001B-N-1-9-90 | | |
| 04/30/90 | A00383 | Preaward Audit of Multiple Award Schedule Contract: Sharp Electronics Corporation, Solicitation No. FCGE-E1-89-0001B-N | | |
| 05/04/90 | A00439 | Preaward Audit of Multiple Award Schedule Contract: Mercury Marine Division of Brunswick Corp., Mercury Outboards, Solicitation No. 7FXI-L5-89-1901-B | | |
| 05/07/90 | A00289 | Preaward Audit of Multiple Award Schedule Contract: Champion Products, Inc., Solicitation No. 7FXG-H4-89-8410-B | | |
| 05/08/90 | A00440 | Preaward Audit of Multiple Award Schedule Contract: Mercury Marine Division of Brunswick Corp., Mariner Outboards, Solicitation No. 7FXI-L5-89-1901-B | | |
| 05/15/90 | A00406 | Preaward Audit of Pricing Proposal: Wajax-Pacific Fire Equipment, Inc., Solicitation No. 7FXI-J6-89-4302-N | | |
| 05/15/90 | A00416 | Preaward Audit of Multiple Award Schedule Contract: Office Products International, Inc., Solicitation No. 2FYS-AJ-89-0001-B | | |
| 05/17/90 | A00391 | Preaward Audit of Multiple Award Schedule Contract: Bruning Division, AM International, Inc., Solicitation No. FCGE-E1-89-0001B-N | | |
| 05/24/90 | A00397 | Preaward Audit of Multiple Award Schedule Contract: Acromag, Inc., Solicitation No. 7FXI-C7-89-6302-B | | |
| 05/24/90 | A00561 | Postaward Audit of Multiple Award Schedule Contract: Acromag, Inc., Contract No. GS07F17244 for the Period November 10, 1987 through August 31, 1990 | | \$1,272 |
| 05/25/90 | A00382 | Preaward Audit of Multiple Award Schedule Contract: Minolta Corporation, Solicitation No. FCGE-E1-89-0001B-N | | |
| 05/25/90 | A00508 | Preaward Audit of Multiple Award Schedule Contract: Protective Security Inc., Solicitation No. 7FXI-C7-89-6302-B | | |
| 05/31/90 | A00347 | Preaward Audit of Multiple Award Schedule Contract: Ricoh Corporation, Solicitation No. FCGE-E1-89-0001B-N | | |
| 05/31/90 | A00437 | Preaward Audit of Multiple Award Schedule Contract: Applied Learning International, Inc., Solicitation No. 2FYG-JI-90-0006-M | | |
| 05/31/90 | A00534 | Preaward Audit of Multiple Award Schedule Contract: Stellar Systems, Inc., Solicitation No. 7FXI-C7-89-6302-B | | |
| 05/31/90 | A00545 | Postaward Audit of Multiple Award Schedule Contract: Applied Learning International, Inc., Contract No. GS02F52569 for the Period September 11, 1989 through September 30, 1990 | | \$3,934 |

| Date of Report | Assignment Number | Title | Financial Recommendations | |
|----------------|-------------------|---|-------------------------------|--------------------------------|
| | | | Funds to Be Put to Better Use | Questioned (Unsupported) Costs |
| 06/01/90 | A00351 | Preaward Audit of Multiple Award Schedule Contract: Kontes Glass Company, Solicitation No. FCGS-Z1-89-0016B | | |
| 06/04/90 | A00251 | Preaward Audit of Multiple Award Schedule Contract: Hewlett-Packard Company, Solicitation No. FCGS-Y4-89-0002-B-N-11-28-89 | | |
| 06/05/90 | A00522 | Preaward Audit of Multiple Award Schedule Contract: Cardkey Systems, Inc., Solicitation No. 7FXI-C7-89-6302-B | | |
| 06/06/90 | A00471 | Preaward Audit of Multiple Award Schedule Contract: Boston Whaler, Inc., Solicitation No. 7FXI-L5-89-1901-B | | |
| 06/07/90 | A00466 | Preaward Audit of Multiple Award Schedule Contract: OCE'-USA, Inc., Solicitation No. FCGE-E1-89-0001B-N-1-9-90 | | |
| 06/08/90 | A00294 | Preaward Audit of Multiple Award Schedule Contract: Kimble Glass, Inc., Solicitation No. FCGS-Z1-89-0016B | | |
| 06/11/90 | A00359 | Preaward Audit of Multiple Award Schedule Contract: Beckman Instruments, Inc., Solicitation No. FCGS-Z7-89-0018-B-11-1-89 | | |
| 06/12/90 | A00433 | Preaward Audit of Multiple Award Schedule Contract: Artistic Innovators, Inc., Solicitation No. 2FYS-AJ-89-0001-B | | |
| 06/13/90 | A00367 | Preaward Audit of Fee Redetermination Proposal: PHH Homeequity Corporation, Contract No. GS-00F-03022 | | |
| 06/13/90 | A00445 | Preaward Audit of Multiple Award Schedule Contract: Imtra Corporation, Solicitation No. 7FXI-L5-89-1901-B | | |
| 06/13/90 | A00533 | Preaward Audit of Multiple Award Schedule Contract: Parker Systems, Inc., Solicitation No. 7FXI-L5-89-1901-B | | |
| 06/14/90 | A00454 | Preaward Audit of Multiple Award Schedule Contract: Lehigh Safety Shoe Company, Solicitation No. 7FXG-E4-89-8409-B | | |
| 06/18/90 | A00363 | Preaward Audit of Multiple Award Schedule Contract: Faber Castell Corporation, Solicitation No. 2FYS-AJ-89-0001-B | | |
| 06/18/90 | A00493 | Preaward Audit of Multiple Award Schedule Contract: Nashua Corporation, Solicitation No. FCGE-E1-89-0001B-N-1-9-90 | | |
| 06/21/90 | A00365 | Preaward Audit of Multiple Award Schedule Contract: OCE'-USA, Inc., Solicitation No. FCGE-E1-89-0001B-N-1-9-90 | | |
| 06/26/90 | A00622 | Preaward Audit of Multiple Award Schedule Contract: Pharmacia LKB Biotechnology, Inc., Solicitation No. FCGS-X9-90-0023-B-N-4-10-90 | | |
| 06/27/90 | A00353 | Preaward Audit of Multiple Award Schedule Contract: 3M Visual Systems Division, Solicitation No. FCGE-E1-89-0001B-N | | |
| 06/27/90 | A00579 | Preaward Audit of Multiple Award Schedule Contract: Skatron, Inc., Solicitation No. FCGS-X9-90-0023-B-N-4-10-90 | | |
| 06/29/90 | A00331 | Preaward Audit of Multiple Award Schedule Contract: Xerox Corporation, Solicitation No. FCGE-E1-89-0001B-N | | |

| Date of Report | Assignment Number | Title | Financial Recommendations | |
|----------------|-------------------|---|-------------------------------|--------------------------------|
| | | | Funds to Be Put to Better Use | Questioned (Unsupported) Costs |
| 06/29/90 | A00390 | Preaward Audit of Multiple Award Schedule Contract: Adler-Royal Business Machines, Solicitation No. FCGE-E1-89-0001B-N | | |
| 06/29/90 | A00578 | Preaward Audit of Multiple Award Schedule Contract: Virginia Impression Products Co., Inc., Federal Marketing Division, Solicitation No. 2FYS-89-AJ-0001B | | |
| 06/29/90 | A00578 | Postaward Audit of Multiple Award Schedule Contract: Virginia Impression Products Co., Inc., Federal Marketing Division, Contract No. GS-02F-50092 | | \$1,126 |
| 07/09/90 | A00427 | Preaward Audit of Multiple Award Schedule Contract: Phoenix Microsystems, Inc., Solicitation No. FCGS-Y4-89-0002B-N-11-28-89 | | |
| 07/10/90 | A00194 | Postaward Audit of Multiple Award Schedule Contract: Wexford Labs, Inc., Contract No. GS-10F-47941 for the Period May 14, 1987 through February 28, 1990 | | \$7,415 |
| 07/12/90 | A00584 | Preaward Audit of Cost or Pricing Data: Monaco Enterprises, Inc., Solicitation No. 7FXI-C7-89-6302-B | | |
| 07/12/90 | A90876 | Postaward Audit of Multiple Award Schedule Contract: Structural Concepts Corporation, Contract No. GS-00F-76440 for the Period April 4, 1985 through September 30, 1988 | | \$5,583 |
| 07/16/90 | A00631 | Preaward Audit of Multiple Award Schedule Contract: Yamaha Motor Corporation, U.S.A., Solicitation No. 7FXI-L5-89-1901-B | | |
| 07/17/90 | A00548 | Preaward Audit of Multiple Award Schedule Contract: A.B. Dick Company, Solicitation No. FCGE-E1-89-0001B-N | | |
| 07/17/90 | A00585 | Preaward Audit of Multiple Award Schedule Contract: S. C. Johnson and Son, Inc., Solicitation No. TFTC-89-LF-7904B | | |
| 07/18/90 | A00279 | Preaward Audit of Multiple Award Schedule Contract: Allstate Office Products, Inc., Solicitation No. 2FYS-AJ-89-0001-B | | |
| 07/18/90 | A00658 | Preaward Audit of Multiple Award Schedule Contract: Schlage Electronics, Solicitation No. 7FXI-C7-89-6302-B | | |
| 07/19/90 | A00323 | Preaward Audit of Multiple Award Schedule Contract: Eastman Kodak Company, Solicitation No. FCGE-E1-89-0001B-N | | |
| 07/19/90 | A00588 | Preaward Audit of Multiple Award Schedule Contract: Firearms Training Systems, Inc., Solicitation No. 2FYG-JI-90-0006-M | | |
| 07/19/90 | A00644 | Preaward Audit of Cost or Pricing Data: Eckadams, A Division of EAC Corporation, Solicitation No. FCNO-89-S311-N-2-28-90 | | |
| 07/20/90 | A00527 | Preaward Audit of Multiple Award Schedule Contract: Penetone Corporation, Solicitation No. TFTC-89-MP-7906B | | |
| 07/20/90 | A00540 | Postaward Audit of Multiple Award Schedule Contract: Dynatech Laboratories, Inc., Contract No. GS-00F-01804 | | \$518 |
| 07/20/90 | A00540 | Preaward Audit of Multiple Award Schedule Contract: Dynatech Laboratories, Inc., Solicitation No. FCGS-X9-90-0023-B-N | | |

| Date of Report | Assignment Number | Title | Financial Recommendations | |
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| | | | Funds to Be Put to Better Use | Questioned (Unsupported) Costs |
| 07/20/90 | A00602 | Postaward Audit of Multiple Award Schedule Contract: Intermetro Industries Corporation, Contract No. GS-10F-47295 for the Period April 11, 1986 through February 28, 1989 | | |
| 07/24/90 | A00281 | Preaward Audit of Multiple Award Schedule Contract: IBM Corporation, Solicitation No. 2FYS-AJ-89-0001B | | |
| 07/24/90 | A00563 | Preaward Audit of Multiple Award Schedule Contract: Eastman Kodak Company, Solicitation No. FCGE-85-900010B-N | | |
| 07/24/90 | A00565 | Preaward Audit of Multiple Award Schedule Contract: 3M Engineering Systems Division, Solicitation No. FCGE-B5-900010B-N | | |
| 07/25/90 | A00539 | Preaward Audit of Multiple Award Schedule Contract: Delta Scientific Corporation, Solicitation No. 7FXI-C7-89-6302-B | | |
| 07/26/90 | A00589 | Preaward Audit of Multiple Award Schedule Contract: Organon Teknika Corporation, Solicitation No. FCGS-X9-90-0023-B-N-4-10-90 | | |
| 07/27/90 | A00672 | Postaward Audit of Multiple Award Schedule Contract: Penetone Corporation, Contract No. GS-10F-48934 for the Period November 28, 1988 through June 30, 1990 | | \$1,399 |
| 07/30/90 | A00564 | Preaward Audit of Multiple Award Schedule Contract: 3M Company, Office Systems Division, Solicitation No. FCGE-B5-900010B-N | | |
| 07/31/90 | A00552 | Preaward Audit of Multiple Award Schedule Contract: Eastman Kodak Company, Solicitation No. FCGS-X9-90-0023-B-N-4-17-90 | | |
| 07/31/90 | A00607 | Preaward Audit of Multiple Award Schedule Contract: Boehringer Mannheim Diagnostics Division, Solicitation No. FCGS-X9-90-0023-B | | |
| 08/03/90 | A00650 | Preaward Audit of Multiple Award Schedule Contract: Baxter Healthcare Corporation, Solicitation No. FCGS-X9-90-0023-B | | |
| 08/07/90 | A00507 | Preaward Audit of Multiple Award Schedule Contract: Rochester Midland Creative Chemistry, Solicitation No. TFTC-89-MP-7906B | | |
| 08/08/90 | A00446 | Postaward Audit of Multiple Award Schedule Contract: Outboard Marine Corporation, Johnson Division, Contract No. GS07F17715 for the Period June 16, 1988 through September 30, 1990 | | \$27,163 |
| 08/08/90 | A00447 | Postaward Audit of Multiple Award Schedule Contract: Outboard Marine Corporation, Evinrude Division, Contract No. GS07F17716 for the Period June 16, 1988 through September 30, 1990 | | \$16,720 |
| 08/09/90 | A00394 | Preaward Audit of Multiple Award Schedule Contract: 3M Safety & Security Systems Division, Solicitation No. 7FXI-C7-89-6302-B | | |
| 08/09/90 | A00505 | Preaward Audit of Multiple Award Schedule Contract: Mita Copystar America, Inc., Solicitation No. FCGE-E1-89-0001B-N | | |

| Date of Report | Assignment Number | Title | Financial Recommendations | |
|----------------|-------------------|---|-------------------------------|--------------------------------|
| | | | Funds to Be Put to Better Use | Questioned (Unsupported) Costs |
| 08/10/90 | A00617 | Preaward Audit of Multiple Award Schedule Contract: Technicon Instruments Corp., Solicitation No. FCGS-X9-90-0023-B-N-4-10-90 | | |
| 08/14/90 | A00765 | Postaward Audit of Multiple Award Schedule Contract: Phoenix Microsystems, Inc., Contract No. GS-00F-93409 for the Period June 1, 1987 through May 31, 1990 | | \$21,824 |
| 08/15/90 | A00683 | Preaward Audit of Multiple Award Schedule Contract: Abbott Diagnostics, Solicitation No. FCGS-X9-90-0023-B-N | | |
| 08/17/90 | A00635 | Preaward Audit of Multiple Award Schedule Contract: Miles, Inc., Diagnostics Division, Solicitation No. FCGS-X9-90-0023-B-N-4-17-90 | | |
| 08/23/90 | A00449 | Preaward Audit of Multiple Award Schedule Contract: Medical Plastics Laboratory, Inc., Solicitation No. 2FYG-JI-90-0006-M | | |
| 08/24/90 | A00671 | Preaward Audit of Multiple Award Schedule Contract: Radiometer America, Inc., Solicitation No. FCGS-X9-90-0023-B-N-4-17-90 | | |
| 08/27/90 | A00786 | Postaward Audit of Multiple Award Schedule Contract: Abbott Diagnostics, Contract No. GS00F-03657 for the Period October 1, 1988 through September 30, 1990 | | \$3,522 |
| 08/29/90 | A00603 | Preaward Audit of Multiple Award Schedule Contract: Excel Industries, Inc., Solicitation No. 7FXI-U5-90-3704-B | | |
| 08/30/90 | A00647 | Preaward Audit of Cost or Pricing Data: Alistar Products Co., A Division of R. Funk & Co., Inc., Solicitation No. 2FYS-89-AJ-0001B | | |
| 08/31/90 | A00614 | Preaward Audit of Multiple Award Schedule Contract: Casi-Rusco, Inc., Solicitation No. 7FXI-C7-89-6302B | | |
| 09/04/90 | A00536 | Preaward Audit of Multiple Award Schedule Contract: Smith & Nephew Rolyan, Inc., Solicitation No. 7FXI-L5-89-1901-B | | |
| 09/06/90 | A00570 | Preaward Audit of Multiple Award Schedule Contract: Development Dimensions International, Solicitation No. 2FYG-JI-90-0006-M | | |
| 09/10/90 | A00716 | Preaward Audit of Multiple Award Schedule Contract: Douglass Industries, Inc., Solicitation No. FCEN-IV-90IFS-B-4-12-90 | | |
| 09/11/90 | A00639 | Preaward Audit of Multiple Award Schedule Contract: Lanier Worldwide, Inc., Solicitation No. FCGE-E1-89-0001B-N | | |
| 09/12/90 | A00660 | Preaward Audit of Multiple Award Schedule Contract: Instrumentation Laboratory, Solicitation No. FCGS-X9-90-0023-B-N | | |
| 09/12/90 | A00806 | Preaward Audit of Multiple Award Schedule Contract: Sarlo Power Mowers, Inc., Solicitation No. 7FXI-U5-90-3704-B | | |
| 09/18/90 | A00629 | Preaward Audit of Multiple Award Schedule Contract: Savin Corporation, Solicitation No. FCGE-E1-89-0001B-N-1-9-90 | | |

| Date of Report | Assignment Number | Title | Financial Recommendations | |
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| | | | Funds to Be Put to Better Use | Questioned (Unsupported) Costs |
| 09/18/90 | A00654 | Preaward Audit of Multiple Award Schedule Contract: Research Institute of America, Inc., Solicitation No. 2FYS-BD-90-0003-M | | |
| 09/18/90 | A00708 | Preaward Audit of Multiple Award Schedule Contract: Lawyers Cooperative Publishing Co., Solicitation No. 2FYS-BD-90-0003-M | | |
| 09/19/90 | A00618 | Preaward Audit of Multiple Award Schedule Contract: Alamo Sales Corporation, Solicitation No. 7FXI-U5-90-3704-B | | |
| 09/19/90 | A00748 | Preaward Audit of Multiple Award Schedule Contract: Skyland Equipment Company, Solicitation No. 7FXI-U5-90-3704-B | | |
| 09/20/90 | A00554 | Preaward Audit of Multiple Award Schedule Contract: Filenet Corporation, Solicitation No. FCGE-B5-900010B-N-2-21-90 | | |
| 09/20/90 | A00737 | Preaward Audit of Multiple Award Schedule Contract: Commerce Clearing House, Inc., Solicitation No. 2FYS-BD-90-0003-M | | |
| 09/21/90 | A00606 | Preaward Audit of Multiple Award Schedule Contract: Information Handling Services, Solicitation No. 2FYS-BD-90-0003-M | | |
| 09/24/90 | A00759 | Preaward Audit of Multiple Award Schedule Contract: Generac Corporation, Solicitation No. 7FXI-B7-89-6108-B | | |
| 09/28/90 | A00682 | Preaward Audit of Multiple Award Schedule Contract: Commercial Drapery Contractors, Inc., Solicitation No. FCNH-89-D508- B-11-28-89 | | |
| 09/28/90 | A00719 | Preaward Audit of Multiple Award Schedule Contract: Congressional Information Service, Solicitation No. 2FYS-BD-90-0003-M | | |
| 09/28/90 | A00758 | Preaward Audit of Multiple Award Schedule Contract: DMT Corporation, Solicitation No. 7FXI-B7-89-6108-B | | |
| 09/28/90 | A00777 | Preaward Audit of Cost or Pricing Data: Baker Manufacturing Company, Inc., Solicitation No. FCNH-89-A706-N-2-13-90 | | |
| 09/28/90 | A90852 | Postaward Audit of Multiple Award Schedule Contract: Telex Communications, Inc., Contract No. GS-OOF-91841 | | \$115,270 |

IRMS Contract Audits

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| 04/03/90 | A00235 | Preaward Audit of Multiple Award Schedule Contract: Gandalf Data, Inc., Solicitation No. GSC-KESF-B-C-00042-N-11-16-89 |
| 04/06/90 | A00424 | Preaward Audit of Pricing Proposal: Planning Research Corporation, Systems Services Group, Information Management Division, Solicitation No. WKC-E6-N-2001 |
| 04/13/90 | A00260 | Preaward Audit of Multiple Award Schedule Contract: Telxon Corporation, Contract No. GS00K89AGS6428, Option Year One Renewal |

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| | | | Funds to Be Put to Better Use | Questioned (Unsupported) Costs |
| 04/17/90 | A00485 | Postaward Audit of Multiple Award Schedule Contract: Amdahl Corporation, Contract No. GS-00K- 87-AGS-5366 | | \$3,760 |
| 04/18/90 | A00478 | Postaward Audit of Multiple Award Schedule Contract: Compucom Systems, Inc., Contract No. GS-00K-89-AGS-6438 | | \$6,632 |
| 04/19/90 | A00337 | Preaward Audit of Multiple Award Schedule Contract: Compucom Systems, Inc., Solicitation No. GSC-KESF-B-C-0042-N-11-16-89 | | |
| 04/24/90 | A00425 | Preaward Audit of Pricing Proposal: Cbis Vanguard, Incorporated, Solicitation No. WKC-E6-N-2001 | | |
| 04/25/90 | A00387 | Preaward Audit of Multiple Award Schedule Contract: Storage Dimensions, Inc., Solicitation No. GSC-KESF-B-C-00042-N-11-16-89 | | |
| 04/25/90 | A00434 | Postaward Audit of Multiple Award Schedule Contract: Bruning Computer Graphics, Contract No. GS00K-89AGS6423 | | \$2,000 |
| 04/26/90 | A80451 | Postaward Audit of Multiple Award Schedule Contract: Granger Associates, Inc., Contract No. GS00K86AGS0660 for the Period October 1, 1985 through December 31, 1986 | | \$99,924 |
| 04/27/90 | A00291 | Preaward Audit of Multiple Award Schedule Contract: DJ&J Software Corporation dba Egghead Discount Software, Solicitation No. GSC-KESF-B-C-00042-N-11-16-89 | | |
| 04/27/90 | A00326 | Preaward Audit of Multiple Award Schedule Contract: Chi Corporation, Solicitation No. KESF-B-C-00042-N-11-16-89 | | |
| 04/27/90 | A00371 | Preaward Audit of Multiple Award Schedule Contract: Epson America, Inc., Solicitation No. GSC-KESF-B-C-00042-N-11-16-89 | | |
| 05/15/90 | A00546 | Audit of Termination Proposal: ARC Professional Services Group, Contract No. GS00K88AFD2587, Task Order No. CCC579153 | | |
| 05/16/90 | A00477 | Preaward Audit of Multiple Award Schedule Contract: Core International, Solicitation No. GSC-KESF-B-C-00042-N-11-16-89 | | |
| 05/17/90 | A00290 | Preaward Audit of Cost or Pricing Data: Martin Marietta Data Systems, Contract No. GS-00K-87-AJC0132 | | |
| 05/22/90 | A00340 | Preaward Audit of Cost or Pricing Data: International Technology Corporation, Solicitation No. GSC-KESF-B-C-00042-N-11-16-89 | | |
| 05/30/90 | A00290 | Audit of Termination Proposal: Martin Marietta Data Systems, Contract No. GS-00K-87-AJC0132 | | |
| 05/31/90 | A00621 | Preaward Audit of Multiple Award Schedule Contract: Precision Methods, Inc., Solicitation No. GSC-KESR-00055-N-11-14-89 | | |
| 06/05/90 | A00506 | Preaward Audit of Cost or Pricing Data: Total Tec Systems, Inc., Solicitation No. GSC-KESF-B-C- 00042-N-11-16-89 | | |
| 07/10/90 | A00634 | Preaward Audit of Cost or Pricing Data: Norden Service Company, Inc., Solicitation No. GSC-KESO-C-00043-N-4-10-90 | | |

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| | | | Funds to Be Put to Better Use | Questioned (Unsupported) Costs |
| 07/18/90 | A00721 | Preaward Audit of Cost or Pricing Data: Simpack Associates, Inc., Solicitation No. GSC-KESO-C-00043-N-4-10-90 | | |
| 07/25/90 | A00282 | Preaward Audit of Multiple Award Schedule Contract: IBM Corporation, Solicitation No. GSC-KESF-B-C-00042-N-11-16-89 | | |
| 07/31/90 | A00316 | Preaward Audit of Multiple Award Schedule Contract: Ampex Corporation, Solicitation No. GSC-KESV-00057-N-11-20-89 | | |
| 07/31/90 | A00738 | Preaward Audit of Cost or Pricing Data: Datum, Inc., Solicitation No. GSC-KESO-C-00043-N-4-10-90 | | |
| 08/06/90 | A00659 | Preaward Audit of Multiple Award Schedule Contract: Software and Management Associates, Solicitation No. GSC-KESO-C-00043-N-4-10-90 | | |
| 08/07/90 | A00592 | Preaward Audit of Multiple Award Schedule Contract: Tandem Computers, Inc., Solicitation No. GSC-KESO-C-00043-N-4-10-90 | | |
| 08/08/90 | A00670 | Preaward Audit of Multiple Award Schedule Contract: Software AG Federal Systems, Inc., Solicitation No. GSC-KESO-C-00043-N-4-10-90 | | |
| 08/09/90 | A00612 | Preaward Audit of Multiple Award Schedule Contract: Sharebase, Contract No. GS-00K-89-AGS-5579 | | |
| 08/14/90 | A00651 | Preaward Audit of Multiple Award Schedule Contract: Data General Corporation, Solicitation No. GSC-KESO-C-00043-N-4-10-90 | | |
| 08/16/90 | A00724 | Preaward Audit of Multiple Award Schedule Contract: Softool Corporation, Solicitation No. GSC-KESO-C-00043-N-4-10-90 | | |
| 08/17/90 | A00641 | Preaward Audit of Multiple Award Schedule Contract: NeXT, Inc., Contract No. GS-00K-90-AGS-5690 | | |
| 08/21/90 | A00718 | Preaward Audit of Multiple Award Schedule Contract: Silicon Graphics, Inc., Contract No. GS00K90AGS5773 | | |
| 08/22/90 | A00568 | Audit of Termination Proposal: Ernst & Young, Contract No. MDA-903-87-D-9011 | | |
| 08/23/90 | A00630 | Preaward Audit of Multiple Award Schedule Contract: Emulex Corporation, Solicitation No. GSC-KESO-C-00043-N-4-10-90 | | |
| 08/27/90 | A00595 | Preaward Audit of Multiple Award Schedule Contract: Sun Microsystems Federal, Inc., Solicitation No. GSC-KESO-C-00043-N-4-10-90 | | |
| 08/27/90 | A00674 | Preaward Audit of Multiple Award Schedule Contract: Computer Sales International, Inc., Solicitation No. GSC-KESO-C-00043-N-4-10-90 | | |
| 08/27/90 | A00749 | Preaward Audit of Multiple Award Schedule Contract: Megatek Corporation, Contract No. GS00K90AGS5711 | | |
| 08/30/90 | A00686 | Preaward Audit of Multiple Award Schedule Contract: Calcomp Inc., Contract No. GS00K90AGS5714 | | |
| 09/06/90 | A00482 | Preaward Audit of Change Order Proposal: U.S. Sprint Communications Company, Contract No. GS00K-89AHD0009 | | |

| Date of Report | Assignment Number | Title | Financial Recommendations | |
|----------------|-------------------|--|-------------------------------|--------------------------------|
| | | | Funds to Be Put to Better Use | Questioned (Unsupported) Costs |
| 09/06/90 | A00776 | Preaward Audit of Multiple Award Schedule Contract: Input Output Computer Services, Inc., Solicitation No. GSC-KESO-C-00043-N-4-10-90 | | |
| 09/12/90 | A00688 | Preaward Audit of Multiple Award Schedule Contract: Concurrent Computer Corporation, Solicitation No. GSC-KESO-C-00043-N-4-10-90 | | |
| 09/14/90 | A00717 | Preaward Audit of Multiple Award Schedule Contract: Xerox Corporation, Solicitation No. GSC-KESO-C-00043-4-10-90 | | |
| 09/18/90 | A00699 | Preaward Audit of Multiple Award Schedule Contract: Comdisco, Inc., Solicitation No. GSC-KESO-C-00043-N-4-10-90 | | |
| 09/20/90 | A00483 | Preaward Audit of Change Order Proposal: U.S. Sprint Communications Company, Contract No. GS00K-89AHD0009 | | |
| 09/26/90 | A00687 | Preaward Audit of Multiple Award Schedule Contract: Compuware Corporation, Contract No. GS00K-89AGS5644, Option Year 2 | | |
| 09/26/90 | A00752 | Preaward Audit of Multiple Award Schedule Contract: Tektronix, Inc., Solicitation No. GSC-KESO-C-00043-N-4-10-90 | | |
| 09/27/90 | A00666 | Preaward Audit of Multiple Award Schedule Contract: Digital Equipment Corporation, Solicitation No. GSC-KESO-C-00043-N-4-10-90 | | |
| 09/27/90 | A00700 | Preaward Audit of Multiple Award Schedule Contract: The Newman Group Computer Services, Solicitation No. GSC-KESO-C-00043-N-4-10-90 | | |
| 09/27/90 | A00761 | Preaward Audit of Multiple Award Schedule Contract: Information Dimensions, Inc., Solicitation No. GSC-KESO-C-00043-N-4-10-90 | | |
| 09/28/90 | A00648 | Preaward Audit of Multiple Award Schedule Contract: NCR Corporation, Solicitation No. GSC-KESO-C-00043-N-4-10-90 | | |
| 09/28/90 | A00649 | Preaward Audit of Multiple Award Schedule Contract: NCR Comten, Solicitation No. GSC-KESO-C-00043-N-4-10-90 | | |
| 09/28/90 | A00657 | Preaward Audit of Multiple Award Schedule Contract: Memorex Telex Corporation, Solicitation No. GSC-KESO-C-00043-N-4-10-90 | | |
| 09/28/90 | A00735 | Preaward Audit of Multiple Award Schedule Contract: Computer Associates International, Inc., Solicitation No. GSC-KESO-C-00043-N-4-10-90 | | |
| 09/28/90 | A00745 | Preaward Audit of Cost or Pricing Data: Denro, Inc., Solicitation No. GSC-KESR-00059-N-04-23-90 | | |
| 09/28/90 | A00824 | Preaward Audit of Multiple Award Schedule Contract: Unitech Software, Inc., Solicitation No. GSC-KESO-C-00043-N-4-10-90 | | |

| Date of Report | Assignment Number | Title | Financial Recommendations | |
|-----------------------|-------------------|--|-------------------------------|--------------------------------|
| | | | Funds to Be Put to Better Use | Questioned (Unsupported) Costs |
| Other Internal Audits | | | | |
| 04/04/90 | A00389 | Review of Imprest Fund, Portland Field Office, Region 9 | | |
| 04/09/90 | A80735 | Review of Employee Relocation Practices and Procedures | | |
| 05/18/90 | A00544 | Review of Imprest Fund, 525 Market Street, San Francisco, CA, Region 9 | | |
| 05/24/90 | A00558 | Review of Imprest Fund, Savannah, Georgia Field Office, Region 4 | | |
| 05/29/90 | A00469 | Review of Imprest Fund, Golden Gate Field Office, Region 9 | | |
| 05/31/90 | A00094 | Review of Imprest Fund, San Juan Buildings Management Field Office, Hato Rey, Puerto Rico | | |
| 05/31/90 | A90213 | Review of Federal Buildings Fund, Reimbursable Work Authorizations, Central Office Controlled Procedures | | |
| 06/14/90 | A00490 | Review of Imprest Fund, Grand Rapids Field Office, Region 5 | | |
| 06/21/90 | A00518 | Review of the General Services Administration's Funding of Improvements to the Walt Whitman Park | | |
| 06/26/90 | A00491 | Review of Imprest Fund, Cleveland Field Office, Region 5 | | |
| 06/26/90 | A00626 | Review of Imprest Fund, Topeka, Kansas Field Office, Region 6 | | |
| 06/29/90 | A00547 | Review of Imprest Fund, North Dakota Field Office, Region 7 | | |
| 06/29/90 | A00547 | Review of Imprest Fund, South Dakota Field Office, Region 7 | | |
| 07/18/90 | A00691 | Review of Imprest Fund, J. W. McCormack Post Office and Courthouse, Boston, MA | | |
| 08/06/90 | A00656 | Review of Imprest Fund, Sioux City, Iowa Field Office, Region 6 | | |
| 08/08/90 | A00577 | Review of Imprest Fund, Parkersburg Field Office, Region 3 | | |
| 08/13/90 | A00571 | Review of Imprest Fund, North Spring Street Field Office, Region 9 | | |
| 08/20/90 | A00222 | Review of Non-Federal Debt Collection Procedures and Controls | | |
| 08/31/90 | A00692 | Review of Imprest Fund, Raleigh Field Office, Region 4 | | |
| 09/20/90 | A00547 | Review of Imprest Fund, Wyoming Field Office, Region 7 | | |
| 09/20/90 | A00547 | Review of Imprest Fund, Montana Field Office, Region 7 | | |
| 09/20/90 | A00555 | Review of Imprest Fund, Laguna Niguel Field Office, Region 9 | | |
| 09/20/90 | A00865 | Review of Imprest Fund, Little Rock Buildings Management Field Office, Region 7 | | |
| 09/24/90 | A00799 | Review of Imprest Fund, Dallas Buildings Management Field Office, Region 7 | | |
| 09/24/90 | A90869 | Review of Delinquent ADP Receivables, Finance Division, Region 7 | | |

| Date of Report | Assignment Number | Title | Financial Recommendations | |
|-------------------|----------------------|-------|-------------------------------------|--------------------------------------|
| | | | Funds to Be Put to Better Use | Questioned (Unsupported) Costs |

Other Contract Audits

| | | | | |
|----------|--------|--|--|--|
| 06/29/90 | A00587 | Audit of Subcontractor Report: U.S. Sprint Communications Company, Limited Partnership, Contract No. GS00K-89AHD0009 | | |
| 09/27/90 | A00889 | Audit of Settlement Proposal, Jefferson Bank and Trust, GSBCA Appeal Nos. 9263 & 9704 | | |

Non-GSA Internal Audits

| | | | | |
|----------|--------|---|--|--|
| 09/19/90 | A00560 | Final Report on Reconciliation of GSA's Audited Financial Statements with Financial Data Reported to the Department of the Treasury | | |
| 09/26/90 | A00753 | Review of the Administrative Procedures of the National Capital Planning Commission | | |

APPENDIX II—SIGNIFICANT AUDITS FROM PRIOR REPORTS

Under the Agency's audit management decision process, GSA's Office of Administration, Management Review Division, is responsible for ensuring implementation of audit recommendations after a management decision has been reached. That office furnished the following status information.

Fifteen audits highlighted in prior Reports to the Congress have not been fully implemented. One report is awaiting a management decision; two reports are not being implemented in accordance with currently established milestones; and the remaining twelve reports are being implemented in accordance with currently established milestones.

1. Significant Audit Awaiting Management Decision

Rental Overpayments

Period First Reported: October 1, 1987 to March 31, 1988

This OIG review found that a lessor had proposed, and the contracting officer erroneously accepted, unallowable costs for escalation when computing a rent increase. The report has been removed from GSA's management decision process because it is involved in ongoing litigation.

2. Significant Audits Not Being Implemented According to Established Milestones

Fire Safety

Period First Reported: October 1, 1989 to March 31, 1990

A series of eight OIG reviews identified the need to improve the monitoring of fire safety conditions at Federal facilities. As of September 30, 1990: implementation had been completed on four reports, implementation was overdue on one report, and implementation was proceeding according to established milestones on the remaining three reports. This section discusses the overdue audit. The three audits being implemented in accordance with established milestones are discussed in the next section.

The overdue report contained nine recommendations; eight have been implemented. The overdue recommendation involved training of field office personnel on completing self-inspections. This recommendation was scheduled for completion by September 30,

1990. As of that date, the Management Review Division had not received documentation that the recommendation had been implemented.

Excessive Tax Escalation Payments

Period First Reported: April 1, 1985 to September 30, 1985

This June 4, 1985 review disclosed that the tax escalation clause contained in GSA leases, coupled with some local taxing practices, resulted in exorbitant Government tax escalation payments. The report contained eight recommendations; six have been implemented.

The two remaining recommendations generally involve specific actions to reduce GSA's liability for excessive tax escalation payments. The recommendations were originally scheduled for completion in November 1985 and March 1986, respectively. Implementation actions for both recommendations were scheduled for completion in May 1990. The OIG has received, and is currently evaluating, a request to extend the implementation dates to December 1990.

3. Significant Audits Being Implemented According to Established Milestones

Fire Safety

Period First Reported: October 1, 1989 to March 31, 1990

A series of eight OIG reviews identified the need to improve the monitoring of fire safety conditions at Federal facilities. Four reports were fully implemented as of September 30, 1990; one report, as previously reported, contains a recommendation that is not being implemented in accordance with established milestones. The remaining three reports contained 18 recommendations; 15 have been implemented.

The remaining three recommendations involve testing of an emergency system and performance of risk assessments. Full implementation is scheduled for various dates between December 1990 and May 1992.

Administration of Guard Service Contracts

Period First Reported: October 1, 1989 to March 31, 1990

This regional review of the award and administration of guard service contracts found that the region

waived contractually required training without seeking compensation from contractors, and that contractors did not obtain required weapons permits. The report contained 13 recommendations; 8 have been implemented.

Four of the remaining five recommendations involve seeking recoveries from contractors. One of these recommendations required the region to notify the contractor of the amount of recovery, then collect this amount. It is due for implementation by January 1991. The other three recommendations requiring recoveries have open due dates pending the outcome of the attempt to obtain a recovery from the contractor mentioned in the first recommendation. The last open recommendation involves contractors obtaining required weapons permits and is due for implementation in January 1991.

Commercial Facilities Management

Period First Reported: October 1, 1989 to March 31, 1990

This review of a contractor's performance at a Federal facility concluded that actions needed to be taken to improve the effectiveness of the Commercial Facilities Management Program. The report contained 15 recommendations; 14 have been implemented.

The remaining recommendation involved the recovery of contractor overcharges. It is scheduled for completion in March 1991.

Distribution Center

Period First Reported: October 1, 1989 to March 31, 1990

Three OIG reviews at a GSA distribution center identified that enhancements are needed in the shelf-life program, stock locator records, and security over sensitive items. As of September 30, 1990, two of the audits had been fully implemented. The remaining report contained four recommendations; two have been implemented.

Due dates for the remaining two recommendations, which involve the performance of inventories in accordance with FSS handbook requirements, have been suspended pending proposed revisions to that handbook.

Personal Property Sales

Period First Reported: October 1, 1989 to March 31, 1990

This OIG review disclosed that improved controls were necessary to properly account for all personal property and to assure deposit of sales proceeds. The

report contained 27 recommendations; 18 have been implemented.

One of the remaining recommendations required preparation of a demand letter to a contractor; it is awaiting the Regional Counsel's concurrence. The other eight remaining recommendations involve changes and improvements in internal controls. These changes will be completed with revisions to a handbook and are scheduled for full implementation by May 1991.

Controls Over Accounts Receivable

Period First Reported: October 1, 1989 to March 31, 1990

This OIG review identified significant problems with billing procedures and computer programs used in the Information Technology Fund. The report contained six recommendations; none have been implemented.

Three of the recommendations require revisions to computer programs, one involves a policy determination, another involves changes to the GSA billing document, and the last requires modifications to the Request for Proposal. Implementation is scheduled for various dates between December 1990 and December 1991.

Purchase Order Form

Period First Reported: April 1, 1989 to September 30, 1989

This review of a purchase order form found that the design of the form caused problems with data entry, processing, and mailing. The report contained one recommendation; it has not yet been implemented.

The recommendation, which requires redesign of the purchase order form, is scheduled for completion in January 1991.

Multiple Award Schedule Program

Period First Reported: October 1, 1988 to March 31, 1989

This review identified the need for GSA action to improve the identification of the Government's office machine needs. The report contained five recommendations; three have been implemented.

One of the remaining recommendations involves contracting officer reviews of internal management records. The other recommendation involves the development of a comprehensive preaward procurement automation system. Both are scheduled to be implemented by December 1992.

Construction Contract Administration

Period First Reported: April 1, 1987 to September 30, 1987

This review of the construction of a Federal building advised GSA management of the need to enforce the requirements for schedules and price breakdowns in construction contracts. The OIG made 13 recommendations; 12 have been implemented.

The remaining recommendation involves obtaining a determination from an Architect and Engineering Deficiency Committee. The recommendation was originally scheduled for completion in June 1988, then implementation was revised to June 1990. The contractor has since filed an appeal with the GSA Board of Contract Appeals.

Fire and Life Safety Systems

Period First Reported: October 1, 1983 to March 31, 1984

A series of seven OIG reviews identified deficiencies in fire and life safety systems in GSA-controlled space. Six reports had been fully implemented by September 1988. The remaining report contained four recommendations; three have been implemented.

Implementation of the remaining recommendation, which involves the installation of a new fire alarm system in a Federal facility, is generally proceeding in accordance with the action plan, although delays have been experienced and revised implementation dates have been granted. Full implementation is now scheduled for October 1990.

APPENDIX III—DELINQUENT DEBTS

GSA's Office of Comptroller provided the information presented herein.

GSA EFFORTS TO IMPROVE DEBT COLLECTION

During the period April 1, 1990 through September 30, 1990, GSA efforts to improve debt collection and reduce the amount of debt written off as uncollectible focused on upgrading collections functions and enhancing debt management. These activities included the following:

- The Federal Procurement Center, effective July 1990, required advance payments prior to providing service to the public.

- Referred 1,081 delinquent accounts, valued at approximately \$1.9 million, to debt collection contractors.
- Began reporting delinquent consumer debt to credit reporting bureaus; 196 claims totaling \$137,050 have been referred.
- Initialized use of computerized spreadsheets and demand letters to achieve more timely and aggressive followup, and emphasized increased training and manpower in the area of non-Federal debt collection.
- Reviewed accounts receivable operations in one region to ensure compliance with the Debt Collection Act of 1982. This review included examinations of account servicing procedures for non-Federal activity.

NON-FEDERAL ACCOUNTS RECEIVABLE

| | As of April 1, 1990 | As of September 30, 1990 | Difference |
|---|------------------------|-----------------------------|-------------|
| Total Amounts Due GSA | \$56,281,844 | \$57,015,367 | \$ 733,523 |
| Amount Delinquent | \$30,963,492 | \$32,457,746 | \$1,494,254 |
| Total Amount Written Off as Uncollectible Between 4/1/90 and 9/30/90 | \$1,953,870 | | |

Of the total amounts due GSA and the amounts delinquent as of April 1, 1990 and September 30, 1990,

\$15.7 million and \$19 million, respectively, are being disputed.

APPENDIX IV—SUMMARY OF OIG PERFORMANCE DURING FISCAL YEAR 1990

During Fiscal Year 1990, OIG activities resulted in:

- 826 audit reports.
- 41 implementation reviews of internal audit reports.
- Over \$255 million in recommendations that funds be put to better use and questioned costs.
- Management decisions to put over \$223 million in funds to better use.
- Management decisions to recover funds, voluntary recoveries, court-ordered recoveries, and investigative recoveries of \$21.5 million.
- 537 new investigations opened and 624 cases closed.
- 40 case referrals (98 subjects) accepted for criminal prosecution and 13 case referrals (24 subjects) accepted for civil litigation.
- 42 criminal indictments/informations/complaints and 36 successful prosecutions on criminal matters referred.
- Civil complaints against 3 individuals and 13 civil settlements or judgments.
- 4 referrals to other Federal and State agencies for further investigation.
- 40 reprimands, 14 suspensions, 3 demotions, and 7 terminations of GSA employees.
- 25 case referrals recommending suspension of 69 contractors.
- 29 case referrals recommending debarment of 90 contractors.
- 48 contractor suspensions and 59 contractor debarments.
- 57 OIG subpoenas.
- 510 legislative matters and 201 regulations and directives reviewed.
- 77 Hotline calls and letters, 3 GAO referrals, and 13 other agency referrals.

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